VOLUME

1 Public accounts

2004 › 2005

Consolidated financial statements of the gouvernement du Québec

Fiscal year ended March 31, 2005

Québec

PUBLIC ACCOUNTS 2004-2005

VOLUME 1

CONSOLIDATED FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2005

Published in accordance with section 86
of the Financial Administration Act (R.S.Q., c. A-6.001)

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To Her Excellency the Honourable Lise Thibault
Lieutenant-Governor of Québec
Parliament Building
Québec

Your Excellency,

The undersigned has the honour of presenting to Your Excellency the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2005.

Michel Audet

Michel Audet
Minister of Finance

Québec, November 2005

106-01530/

Mr. Michel Audet
Minister of Finance
Parliament Building
Québec

Dear Sir,

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2005. These accounts have been prepared under section 86 of the Financial Administration Act (R.S.Q., c. A-6.001), in accordance with the Government's accounting policies.

Respectfully yours,

Carole Boisvert

Carole Boisvert, CA
Comptroller of Finance

Québec, November 2005

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Presentation of the Public Accounts

The 2004-2005 Public Accounts present the financial position of the Gouvernement du Québec and its operations. They have undergone changes to make them more useful and transparent, and they now include a financial analysis and a glossary to make them easier to understand.

The Ministère des Finances is aware that the use of indicators is extremely efficient for observing changes in the state of the Government's finances. Therefore, seven representative indicators are presented in the section "Analysis of the financial statements."

Preparing the Public Accounts requires the participation and collaboration of many employees from different Government departments, agencies and enterprises. We would like to thank all of them for their help in publishing this document.

Prior to the publication of the Public Accounts, the Ministère des Finances regularly informs the public about the state of the Government's finances and the results of its financial transactions.

The 2004-2005 Public Accounts present information on the actual results for fiscal 2004-2005. The original forecasts were presented in the 2004-2005 Budget of March 30, 2004 and have been revised periodically in the quarterly presentations of financial transactions. The preliminary results were presented in the 2005-2006 Budget.

The Public Accounts for the fiscal year ended March 31, 2005 have been prepared by the Comptroller of Finance for the Minister of Finance in accordance with the accounting policies established by the Conseil du trésor and pursuant to the provisions of section 86 of the Financial Administration Act (R.S.Q., c. A-6.001). They are published in two volumes.

Volume 1 – Consolidated financial statements of the gouvernement du Québec

Volume 1 presents the consolidated financial statements of the Gouvernement du Québec, as well as a financial analysis that allows a better understanding of the transactions carried out in fiscal 2004-2005.

The consolidated financial statements consist mainly of the following:

- A consolidated statement of operations, which presents the annual surplus or deficit arising from operations during the fiscal year. It discloses the Government's revenue, the cost of services and other current expenses, as well as the variance between the current fiscal year and the previous one.
- A consolidated statement of accumulated deficit, which presents the change in accumulated deficits taking into consideration the results for the year and various restatements, where applicable.

- A consolidated statement of financial position, which presents the financial resources of the Québec government as well as its obligations. It shows the net debt from which the net value of fixed assets must be subtracted to determine the accumulated deficit.
- A consolidated statement of financial requirements and financing, which presents the change in liquid assets (cash and cash equivalents) and makes it possible to determine the Government's net financial requirements for the year.
- Notes and appendices, which provide additional information on the items that make up the various consolidated statements and which are an integral part of the consolidated financial statements. The notes also include a summary of the main accounting policies used in preparing the consolidated financial statements.

The report of the Auditor General of Québec presents his opinion on the consolidated financial statements.

Volume 2 – Revenue, appropriations, expenditure and investments of the consolidated revenue fund and financial information on the special funds of the gouvernement du Québec

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is cashed into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include Government departments, budget-funded agencies, the National Assembly and persons designated by it, and other portfolios. The third section presents summary financial information on the special funds.

Glossary

The following terms are used in the section "Analysis of the financial statements" and throughout the financial statements contained in this volume.

Accrual basis of accounting

An accounting method where, in determining an entity's net results, revenue and expenditure arising from transactions in a given year are taken into account when the revenue is earned and the expenditures incurred, without considering when the transactions were settled through cash receipts or disbursements or in any other manner.

Budget cycle

The budget cycle is defined by two main principles:

- planning revenue and expenditure through the publication of the Budget Speech and the tabling of the Expenditure Budget; and
- monitoring changes in revenue and implementing the Expenditure Budget.

Cash basis of accounting

An accounting method where revenue is recognized when it is received and expenditure is charged to results for the year in which it gives rise to a disbursement.

Consolidated budget balance

The consolidated budget balance represents the difference between consolidated budgetary revenue and expenditure, taking the budgetary reserve into account.

Consolidated Revenue Fund

The Consolidated Revenue Fund consists of funds collected or received from various sources and over which Parliament has a right of allocation. It comprises Government departments as well as the budget-funded agencies listed in Schedule 1 of the Financial Administration Act.

Consolidation methods

Line-by-line consolidation method

The accounts of the Consolidated Revenue Fund and the other entities included in the Government's reporting entity, with the exception of Government enterprises, are standardized and combined line by line in accordance with the Government's accounting policies.

Modified equity method

A consolidation method where investments in Government enterprises are recorded at cost, which is adjusted annually by the Government's share in the results of these enterprises with an offsetting entry to revenue and reduced by the portion of dividends that are paid or declared by an enterprise to the Government. The criteria that define a Government enterprise are presented in the notes to the financial statements.

Derivative instruments

Instruments whose value fluctuates depending on an underlying interest, regardless of whether the underlying interest is actually held or issued.

Direct debt

Direct debt corresponds to borrowings contracted on financial markets to meet the financial requirements of the Consolidated Revenue Fund and consolidated organizations.

Financial assets

Financial assets consist mainly of accounts receivable, temporary investments, investments in Government enterprises and long-term investments.

Financial instruments

Liquid assets, equity securities in an entity, or contracts that are both a source of financial assets for one of the two contracting parties and a source of financial liabilities or equity instruments for the other contracting party.

Government accounting policies

The Government's accounting policies define how financial transactions are recorded in its books and adequately reported to the general public. These policies were enacted by a decision of the Conseil du trésor (CT 192720).

Gross domestic product (GDP)

The value of all goods and services produced within the geographical limits of a country or a territory during a given period.

Indicators

Tools of measurement that make it possible to monitor and assess the attainment of an objective, the implementation of a strategy or the accomplishment of a task or an activity.

Missions

The basic activity areas of a government that constitute its raison d'être. In Québec, there are six missions: Health and Social Services, Education and Culture, Support for Individuals and Families, Economy and Environment, Administration and Justice, and Debt Service.

Net debt

Net debt consists of accumulated operating deficits and the net value of fixed assets. It corresponds to the difference between the Government's financial assets and its liabilities.

Net financial requirements

The Government's net financial requirements are the net resultant of liquid assets required for operating and investment activities.

Non-financial assets

Assets available at the end of the year that normally cannot be converted into money for repaying the debt without disrupting the State's operations.

Own-source revenue

Total own-source revenue consists of revenue from income and property taxes, consumption taxes, duties, permits and forfeitures, as well as revenue from Government enterprises.

Pre-financing

Borrowings contracted during the year with an offsetting entry to cash for the financial requirements of the following year.

Reporting entity

The Government's reporting entity encompasses departments, agencies, enterprises and special funds which must account for the management of their financial transactions and resources to a minister or directly to the National Assembly and which are part of the Government or under its control.

Retirement Plans Sinking Fund (RPSF)

Under the Financial Administration Act, the Minister of Finance may make long-term investments by depositing money from the Consolidated Revenue Fund with the Caisse de dépôt et placement du Québec, up to an amount equal to the sums recorded as the pension plans liability, in order to create a sinking fund to provide for the payment of all or part of the benefits awarded under these plans.

Total debt

The Government's total debt consists of the direct debt and the net pension plans liability. The Retirement Plans Sinking Fund, an asset that will eventually be used to pay the pension benefits of public and parapublic sector employees, is subtracted from the pension plans liability.

Transfer payments

Funds transferred by a government to an individual, an organization or another government for which the transferring government:

i) does not receive any goods or services in return, contrary to what occurs in purchase/sale transactions;

ii) does not plan to receive income, as it would with an investment.

Statement of responsability

The Government is responsible for the integrity and objectivity of the consolidated financial statements prepared by the Comptroller of Finance for the Minister of Finance in accordance with the Financial Administration Act (R.S.Q., c. A-6.001, s. 86). The analysis of the financial statements contained in Volume 1 was also prepared by the Québec government.

To fulfil its accounting and financial reporting responsibilities, the Government maintains systems of financial management and internal control designed to provide reasonable assurance that transactions are duly authorized by Parliament and properly executed and recorded.

The Comptroller of Finance takes care of Government accounting and obtains all the information needed to meet its accounting requirements from Government departments, agencies, enterprises and funds.

The Government submits its consolidated financial statements for audit assurance to the Auditor General who, in his report to the National Assembly, states the nature and scope of his audit as well as his opinion.

The financial statements are part of the Public Accounts tabled annually in the National Assembly by the Minister of Finance.

On behalf of the Gouvernement du Québec,

Carole Boisvert

Jean Houde
Deputy Minister of Finance

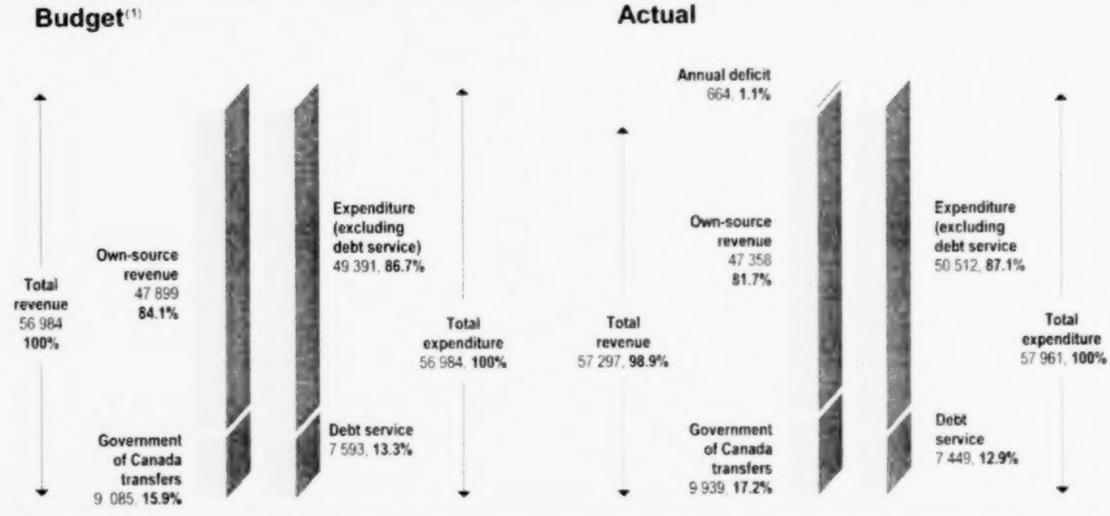
Carole Boisvert, CA
Comptroller of Finance

Québec, November 30, 2005

1. Highlights for the fiscal year

- Real gross domestic product (GDP) for 2004 grew by 2.4%, while the Budget of March 30, 2004 forecast an increase of 2.7%.
- Actual results show an annual deficit of $664 million owing to the recording of a $673-million allowance for pay equity.
- Consolidated revenue amounts to $57 297 million, or $313 million more than anticipated in the Budget. This represents an increase of 4.3% compared with fiscal 2003-2004.
- Consolidated expenditure amounts to $57 961 million, or $977 million more than forecast on March 30, 2004. This represents an increase of 4.8% compared with the previous fiscal year.
- Consolidated financial requirements were reduced to $418 million, down $46 million compared with the 2004-2005 Budget.
- The Government's total debt has been revised upward by $2 866 million since the March 30, 2004 Budget, mainly because of pre-financing.

2005



(1) For the purpose of comparing the Budget and the actual results, transactions included in the specified purpose accounts were added to the 2004-2005 Budget. Accordingly, $146 million, $114 million and $260 million were added, respectively, to own-source revenue, Government of Canada transfers and expenditure excluding debt service, without affecting the achievement of a balanced budget.

2. Overview of the 2004-2005 Budget

In the 2004-2005 Budget, the Government committed itself to maintaining a balanced budget.

Own-source revenue, excluding revenue from Government enterprises, was expected to grow by 4.3%. The Government had previously announced fiscal measures that would come into effect in January 2005, particularly a new child support measure, a work premium and simplification of the tax system. It was already anticipated in the Budget that the impact of these announcements on revenue would total $323 million in 2004-2005.

Revenue from Government enterprises was forecast to grow by 21.4%, primarily because the Government planned to bring in $880 million in revenue from the sale of assets and the disposition of investments.

Government of Canada transfers were expected to decline by 9.6%. This downward revision was due mainly to the non-recurrence of transfer increases stemming from the federal government's February 2003 announcement on health. In addition, the Government planned to present concrete proposals to the federal government not only in regard to equalization but also health.

In the Expenditure Budget, a growth rate of 2.9% was forecast for program spending and included increases of 5.1%, 2.7% and 0.5%, respectively, in the budgets for health, education and other departments.

The Government thus committed itself to making health its top priority. The Budget Speech of March 30, 2004 announced a spending increase of roughly $1 billion for the Ministère de la Santé et des Services sociaux. In fiscal 2004-2005, spending for the "Health and Social Services" mission was expected to be $20.8 billion.

The Budget also banked on an increase in spending by the Ministère de l'Éducation to ensure quality education services resolutely geared to success. The allocation of this new funding raised the spending forecast for the "Education and Culture" mission to $12.5 billion for the year ended March 31, 2005.

3. Risks and uncertainties

The Government establishes its annual budget on the basis of economic forecasts. Any changes observed, particularly in economic performance, consumer spending, the Consumer Price Index or interest rates, can make actual results different from those announced in the Budget. For example, a 1% difference in nominal GDP has an impact of about $400 million on the Government's own-source revenue.

Furthermore, Government of Canada transfers, which represented approximately 17% of the Government's total revenue in 2004-2005, are affected by revisions of economic or population data and by negotiations with the federal government, both of which are carried out on a regular basis. Such revisions can change the level of equalization and transfer revenue in health and social programs, which are the most important items in this revenue category.

As regards program spending, the level of spending allocated to certain programs is also related to the economic situation: for example, changes in the labour market affect the cost of employment assistance and income security programs, while interest rate fluctuations affect debt service for subsidized fixed assets.

Lastly, the Government is faced with pending or potential claims and lawsuits, which are discussed in Note 10.

4. Variance analysis

Consolidated summary of operations

FISCAL YEAR ENDED MARCH 31, 2005
(in millions of dollars)

	Budget Speech of March 30, 2004 [1]	Actual results as at March 31, 2005	Change compared with Budget	Actual results as at March 31, 2004	Change compared with previous year
Own-source revenue excluding revenue from Government enterprises	43 076	43 012	(64)	41 015	1 997
Revenue from Government enterprises	4 823	4 346	(477)	3 815	531
Own-source revenue	47 899	47 358	(541)	44 830	2 528
Government of Canada transfers	9 085	9 939	854	10 120	(181)
Total revenue	**56 984**	**57 297**	**313**	**54 950**	**2 347**
Expenditure (excluding debt service)					
Health and Social Services	20 813	20 923	110	19 848	1 075
Education and Culture	12 543	12 525	(18)	12 378	147
Other missions [2]	16 035	17 064	1 029	15 841	1 223
	49 391	50 512	1 121	48 067	2 445
Debt service	7 593	7 449	(144)	7 241	208
Total expenditure	**56 984**	**57 961**	**977**	**55 308**	**2 653**
ANNUAL SURPLUS (DEFICIT)	--	**(664)**	**(664)**	**(358)**	**(306)**

(1) These data include, in addition to the Consolidated Revenue Fund, the revenue and expenditure of specified purpose accounts and the Government's organizations and special funds.

(2) The other missions are: "Economy and Environment," "Support for Individuals and Families," and "Administration and Justice".

Consolidated revenue

Comparison of actual results with the Budget

Own-source revenue, excluding revenue from Government enterprises, is $64 million less than forecast in the 2004-2005 Budget. This decrease can be attributed to a decline in personal income tax, which is partly offset by an increase in consumption taxes.

The $477-million decline in revenue from Government enterprises is mainly due to a decrease of $483 million in anticipated revenue of $880 million from the sale of assets and the disposition of investments. Income from the sale of assets totals $397 million and comes mainly from the sale by Hydro-Québec of its interest in Noverco.

The $854-million increase in Government of Canada transfers is explained primarily by the Health Accord concluded in September 2004, which entailed a $502-million rise in transfers, and by the new equalization framework announced by the federal government at the First Ministers' Meeting in October 2004, which generated additional revenue of $279 million.

Comparison of actual results with the previous fiscal year

The increase of $2 528 million, or 5.6%, in own-source revenue can be attributed mainly to the following factors:

- a rise of $596-million, or 3.7%, in personal income tax, resulting from an increase in salaries and wages and other income subject to tax and the impact of refunds attributable to the new family assistance measure;
- a rise of $585 million, or 6.5%, in sales tax, because of the marked increase in retail sales and the vitality of residential construction;
- an increase of $531 million, or 13.9%, in revenue from Government enterprises, primarily as a result of additional revenue of $397 million from the sale of assets.

The decrease of $181 million, or 1.8%, in Government of Canada transfers is due to the combined impact of the following factors:

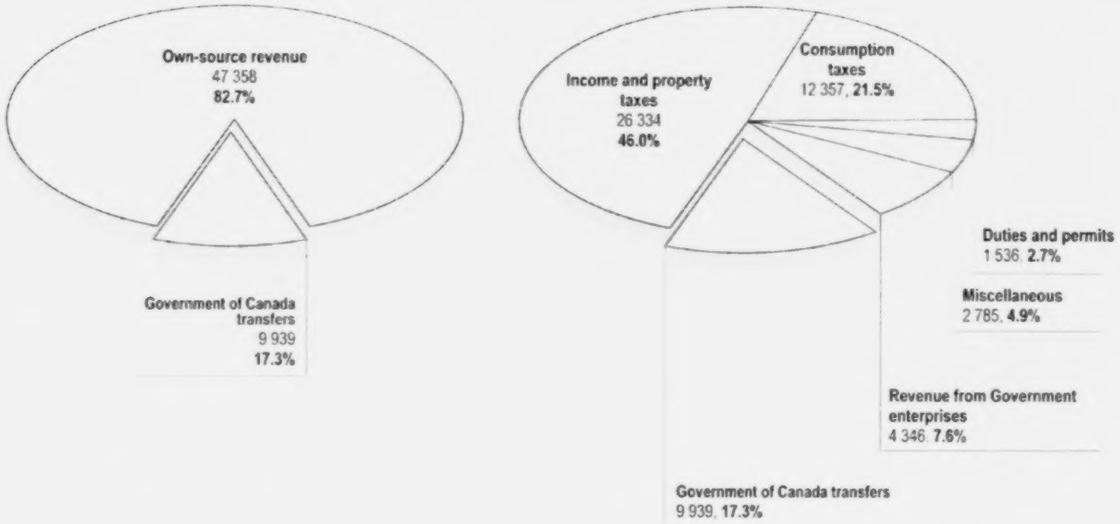
- an increase of $1 156 million, or 28.4%, in equalization, mainly because of the major negative adjustments to previous years that took place in 2003-2004 but not in 2004-2005;
- a decline of $918 million, or 21.5%, in transfers for health care and for post-secondary education and other social programs, resulting essentially from non-recurrent receipts from trust accounts in 2003-2004;
- a decline of $419 million, or 23.4 %, in other programs, caused primarily by a change in the repayment schedule for the tax transfer related to youth allowances.

Consolidated revenue

FISCAL YEAR ENDED MARCH 31, 2005
(in millions of dollars)

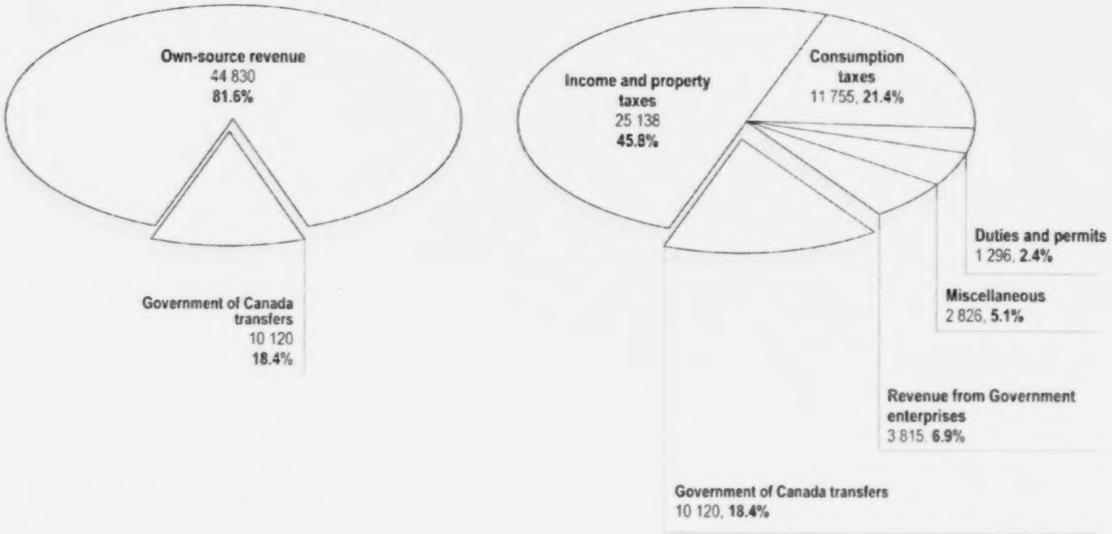
2005

Total revenue: 57 297



2004 (1)

Total revenue: 54 950



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(1) Certain 2004 figures were reclassified for consistency with the presentation adopted in 2005.

Consolidated expenditure

Comparison of actual results with the Budget

For 2004-2005, expenditure excluding debt service is $1 121 million higher than forecast in the 2004-2005 Budget. Part of this increase can be attributed to the fact that program spending was revised upward to take into account an increase of $269 million in the Ministère du Revenu's doubtful accounts expenditure and the recording of a $673-million allowance for pay equity. The rest is due essentially to consolidated organizations.

Debt service is down $144 million compared with the forecast. This revision stems from the fact that the results of the Sinking Fund for Government Borrowings and the Retirement Plans Sinking Fund, whose revenue is recorded as a reduction of debt service, were better than originally expected.

Comparison of actual results with the previous fiscal year

The increase of $2 445 million, or 5.1%, in expenditure excluding debt service can be attributed primarily to the following factors:

- a rise of $1 075 million, or 5.4%, in the "Health and Social Services" mission following an increase in the budget bases of public establishments, the upward movement of costs associated with medication and medical supplies and the increase in services to meet the growth in the population's needs;
- a rise of $1 223 million, or 7.7%, in "Other missions," which includes the recording of a $673-million allowance for pay equity.

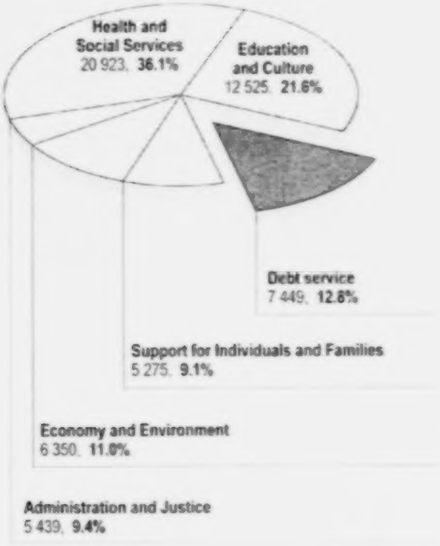
Lastly, the increase of $208 million, or 2.9%, in debt service in 2004-2005 can be explained mainly by the combined impact of the rise in interest charges on long-term borrowings and the decline in the revenue of the Sinking Fund for Government Borrowings, which is recorded as a reduction of debt service.

Consolidated expenditure

FISCAL YEAR ENDED MARCH 31, 2005
(in millions of dollars)

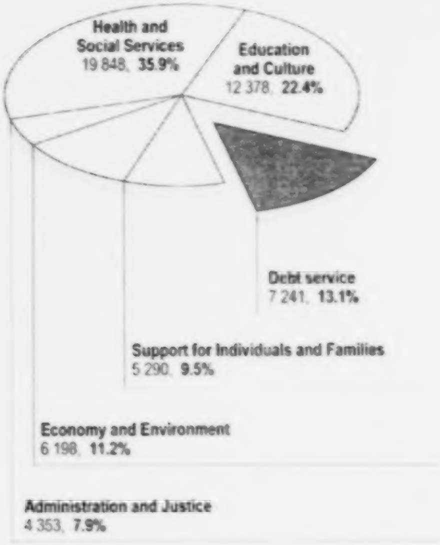
2005

Total expenditure: 57 961
By mission



2004 (1)

Total expenditure: 55 308
By mission



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(1) Certain 2004 figures were reclassified for consistency with the presentation adopted in 2005.

Consolidated budget balance

The actual results for fiscal 2004-2005 show an annual deficit of $664 million, including the $673-million allowance for pay equity. In accordance with the provisions of the Balanced Budget Act (R.S.Q., c. E-12.00001), the Minister of Finance must report to the National Assembly on the surplus or overruns registered during the fiscal year in relation to the objectives set by the Act.

Pursuant to the Balanced Budget Act, the accumulated surplus at the end of fiscal 2004-2005 breaks down as follows:

Accumulated surplus pursuant to the Balanced Budget Act
(in millions of dollars)

	2005		2004
	Budget	Actual data	Actual data
Accumulated surplus, beginning of year	819	819	1 177
Surplus (overrun) reported for the year		(664)	(358)
Accumulated surplus, end of year	**819**	**155**	**819**

Consolidated net financial requirements

The $46-million improvement in consolidated net financial requirements, compared with the Budget, includes a $602-million decrease in "Other accounts" to take into account the fact that the $673-million allowance for pay equity did not generate disbursements in 2004-2005, as well as minimal decreases for the other items that make up non-budgetary transactions. These decreases are offset in part by the $664-million increase in the annual deficit.

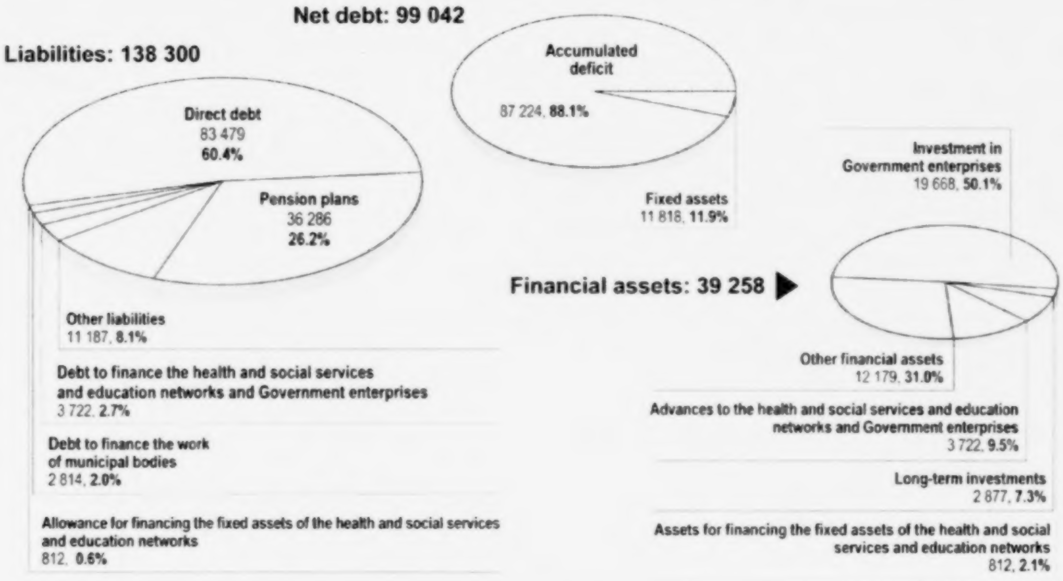
Consolidated net financial requirements
FISCAL YEAR ENDED MARCH 31, 2005
(in millions of dollars)

	Budget Speech of March 30, 2004	Actual data	Change compared with Budget
Annual deficit		**(664)**	**(664)**
Consolidated non-budgetary transactions			
Investments, loans and advances	(996)	(979)	17
Fixed assets	(1 158)	(1 083)	75
Pension plans	2 118	2 134	16
Other accounts	(428)	174	602
Consolidated non-budgetary transactions	**(464)**	**246**	**710**
CONSOLIDATED NET FINANCIAL REQUIREMENTS	**(464)**	**(418)**	**46**

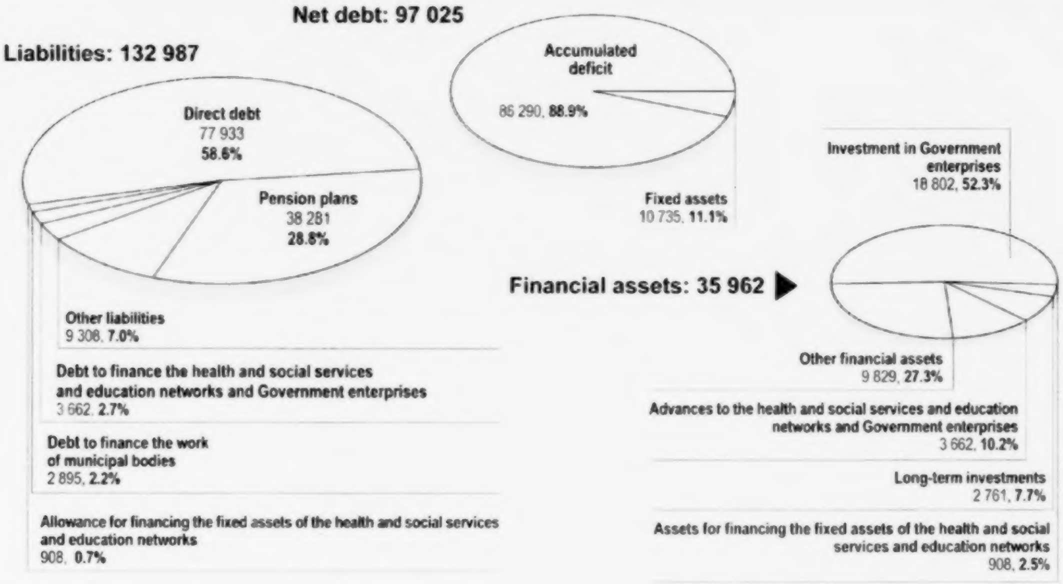
Government's financial assets and liabilities AS AT MARCH 31, 2005

(in millions of dollars)

2005



2004



Comparison of actual results with the previous fiscal year

The difference between the government's financial assets and its liabilities corresponds to the **net debt**. As at March 31, 2005, the net debt amounted to $99 042 million, or $2 017 million more than the previous fiscal year.

Financial assets grew by $3 296 million in fiscal 2004-2005, essentially because of increases of $1 613 million in accounts receivable, $866 million in investment in Government enterprises and $806 million in temporary investments. The breakdown of the Government's financial assets is presented in appendices 7 to 10 of the consolidated financial statements.

The Government's **liabilities** consist mainly of direct debt, pension plans, debt contracted to finance the networks, and accounts payable and accrued expenses. The growth of the Government's liabilities in 2004-2005 is due primarily to an increase in the Government's total debt.

Change in the Government's total debt

FISCAL YEAR ENDED MARCH 31, 2005
(in millions of dollars)

	Budget Speech of March 30, 2004	Actual results as at March 31, 2005	Change compared with Budget	Actual results as at March 31, 2004	Change compared with previous year
Direct debt [1]	**79 043**	**83 479** [2]	**4 436**	**77 933** [2]	**5 546**
Pension plans liability	54 605	54 619	14	52 485	2 134
Retirement Plans Sinking Fund	(16 749)	(18 333)	(1 584)	(14 204)	(4 129)
Net pension plans liability	**37 856**	**36 286**	**(1 570)**	**38 281**	**(1 995)**
TOTAL DEBT	**116 899**	**119 765**	**2 866**	**116 214**	**3 551**

(1) Includes deferred foreign exchange losses (gains).

(2) Includes pre-financing.

The total debt comprises direct debt (borrowings issued on markets) and the net pension plans liability. The above table shows the change in the Government's total debt compared with the forecast in the 2004-2005 Budget and the change compared with the previous fiscal year.

Comparison of actual results with the Budget

The $4 436-million upward revision of the direct debt, compared with the figure announced in the 2004-2005 Budget, is explained mainly by pre-financing for a total of $2 662 million and advance deposits of $1 555 million in the Retirement Plans Sinking Fund. The $1 584-million upward revision of the assets of the Retirement Plans Sinking Fund is due to advance deposits of funds that were supposed to be deposited only in 2005-2006.

Comparison of actual results with the previous fiscal year

Accordingly, as at March 31, 2005, the Government's total debt amounted to $119 765 million, an increase of $3 551 million since March 31, 2004. The main factors responsible for this increase are as follows:

- total investments of $1 954 million in fixed assets, less the $871-million depreciation expenditure, which increased the net value of these assets by $1 083 million;
- the $866-million increase in Government investments in its enterprises (especially Hydro-Québec), owing mainly to the fact that the profits of such enterprises are not paid out as dividends.

5. Results of the indicator analysis

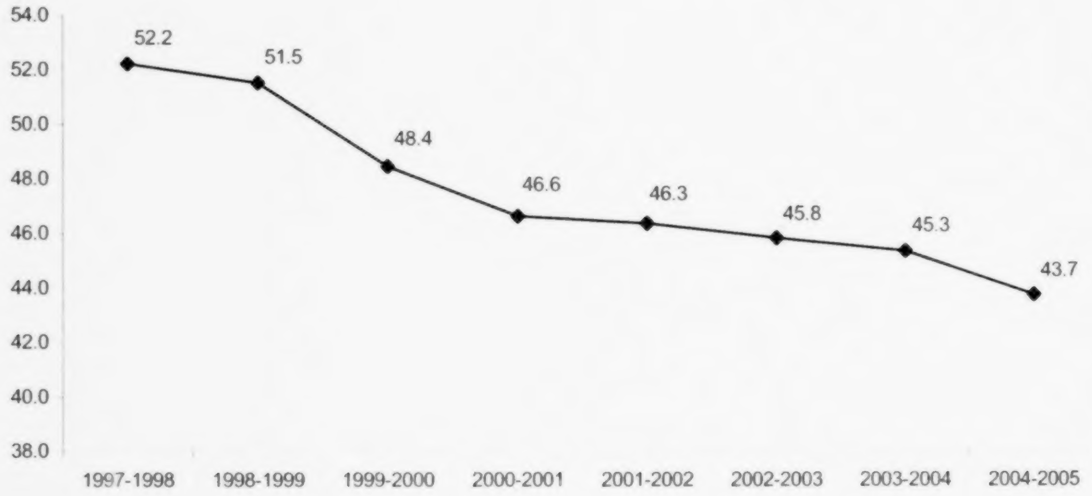
Indicator analysis shows that the Government's financial situation has improved in recent years. Indeed, the ratios reveal that the Government's ability to meet its commitments is greater than before. Furthermore, the financial risk management policy has made the Government less vulnerable to foreign exchange rate fluctuations on financial markets.

Ratio 1: Total debt to gross domestic product (GDP)

This ratio, which shows the relationship between the Government's total debt (direct debt and net pension plans liability) and GDP, makes it possible to evaluate the Government's ability to maintain existing programs and services.

The ratio of debt to GDP has improved constantly, from 52.2% as at March 31, 1998 to 43.7% as at March 31, 2005. This reduction in the weight of the debt in the economy stems from the fact that a balanced budget was maintained in a context of sustained economic growth over that period.

TOTAL GOVERNMENT DEBT AS A % OF GDP [1]



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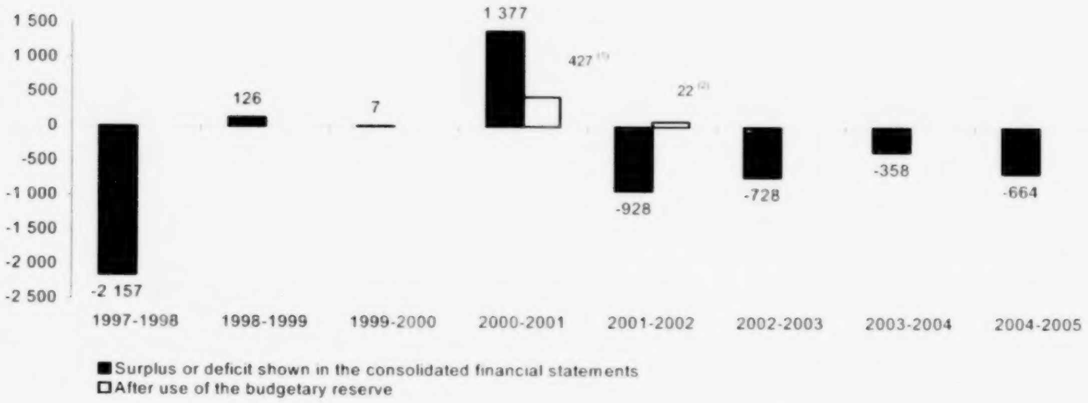
(1) Total debt excluding pre-financing and deferred foreign exchange losses (gains).

Ratio 2: Change in consolidated budget balance

The consolidated budget balance is the difference between consolidated budgetary revenue and expenditure. This indicator shows the extent to which the Government is able to meet its annual financial obligations from its revenue (own-source revenue and federal transfers).

Despite annual fluctuations, the Government has generally managed to maintain a balanced budget in recent years since the surpluses and deficits realized each year tended to offset one another. For 2000-2001 and 2001-2002, these results include the use of the budgetary reserve created under the Act to establish a budgetary surplus reserve fund (R.S.Q., c. R.-25.1). It should also be noted that section 9 of the Balanced Budget Act (R.S,Q., c. E-12.00001) stipulates that "if the Government achieves a surplus in a fiscal year, it may incur overruns in subsequent fiscal years up to the amount of that surplus."

CONSOLIDATED BUDGET BALANCE
(in millions of dollars)



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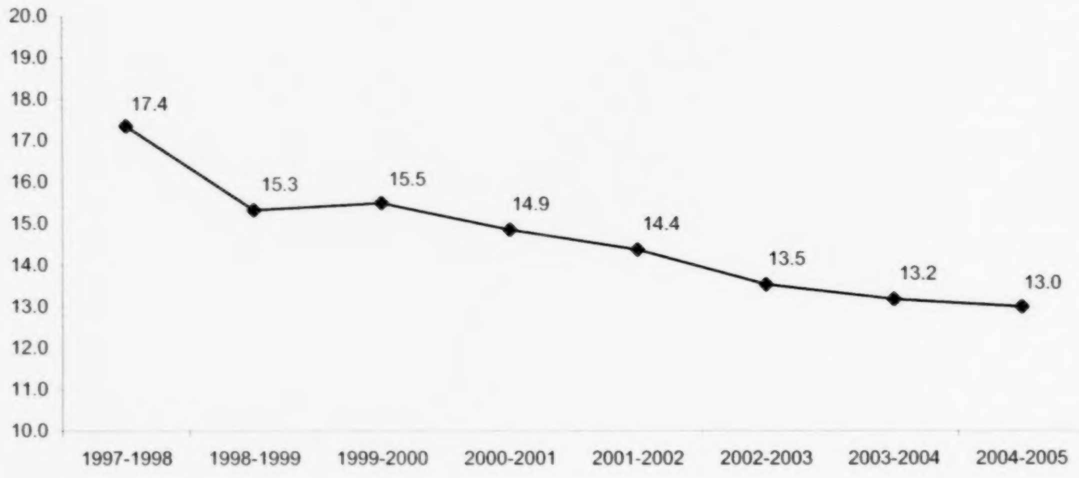
(1) An amount of $950 million was posted to the budgetary reserve in 2000-2001.
(2) The budgetary reserve accumulated in 2000-2001 was used in full in 2001-2002.

Ratio 3: Debt service to total revenue

This ratio measures the Government's ability to cover the cost of the total debt from its total revenue.

The proportion of total revenue devoted to debt service was 13.0% in 2004-2005, compared with 17.4% in 1997-1998, which represents a decrease of over four percentage points.

DEBT SERVICE AS A % OF TOTAL REVENUE(1)



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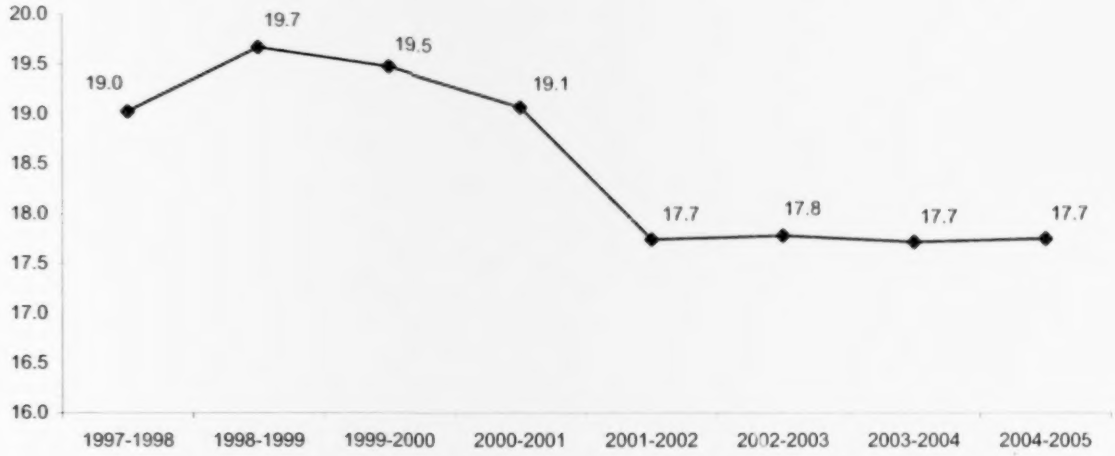
(1) Because of changes to the family policy as of January 1, 2005, amounts that used to be recorded under program spending have been recorded as revenue. Therefore, the data used to calculate the ratio for years prior to 2004-2005 incorporate a restatement covering a three-month period, which reduces revenue and program spending by $132 million. These data also include revenue associated with the specified purpose accounts.

Ratio 4: Own-source revenue to GDP

The Government's own-source revenue includes all revenue apart from transfers received from the Government of Canada. Therefore, the ratio of own-source revenue to GDP measures the proportion of collective wealth that the Government collects in the form of income tax and other taxes.

Except for the increase observed in 1998-1999, it can be noted that this ratio has dropped steadily, from 19.7% in 1998-1999 to 17.7% in 2004-2005. This means that the Government now collects a smaller proportion of collective wealth to finance public services.

OWN-SOURCE REVENUE AS A % OF GDP[1]



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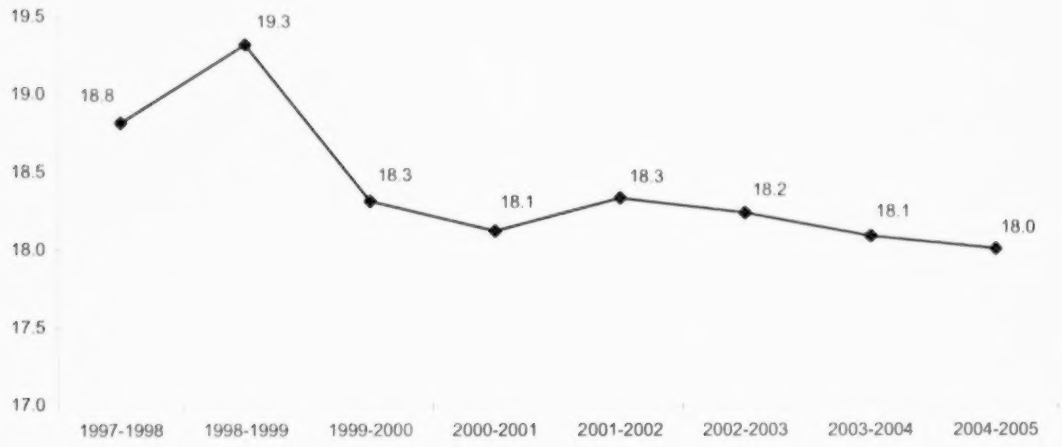
(1) See the note for Ratio 3.

Ratio 5: Program spending to GDP

This ratio is used to measure the weight represented by the Government in the economy in paying for public services.

Program spending as a percentage of GDP fell from 19.3% in 1998-1999 to 18.0% in 2004-2005. This means that the Government has reduced the proportion of collective wealth it uses to finance public services.

PROGRAM SPENDING OF THE CONSOLIDATED REVENUE FUND AS A % OF GDP[1]



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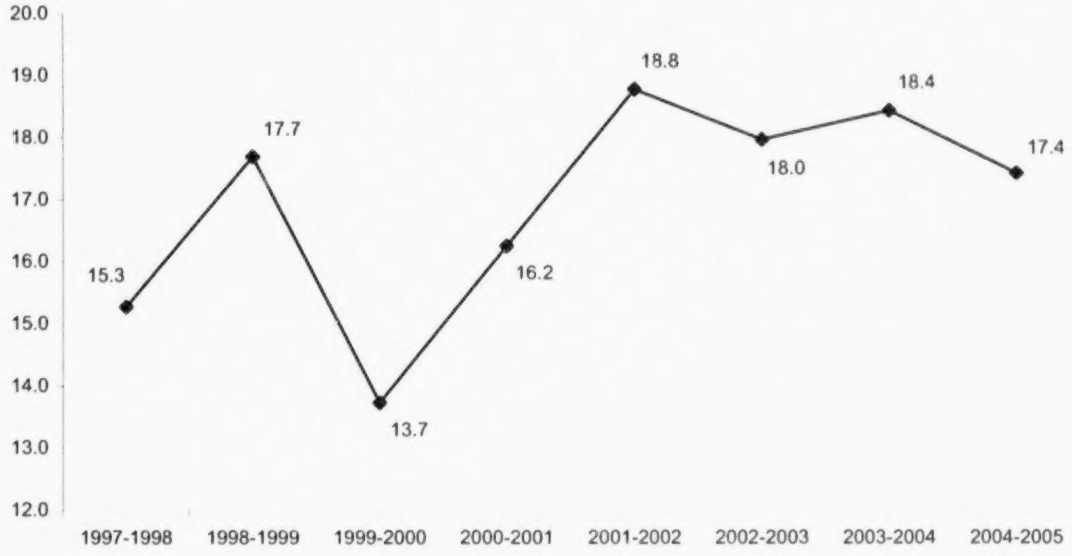
(1) See the note for Ratio 3.

Ratio 6: Transfers received from the Government of Canada to total revenue

Transfers received from the Government of Canada comprise equalization payments, payments from transfers for health care and for post-secondary education and other social programs, and amounts transferred by the federal government under various cost-sharing agreements. This ratio is used to measure the proportion of the Government's revenue that comes from the federal government.

The data on the following chart show that federal transfers are very volatile. In 1999-2000, the proportion of federal transfers in total revenue was 13.7%, an historic low compared with almost to 29% observed in 1983-1984. In 2001-2002, the proportion was 18.8%. Since then it has declined, reaching 17.4% in 2004-2005.

TRANSFERS RECEIVED FROM THE GOVERNMENT OF CANADA AS A % OF TOTAL REVENUE

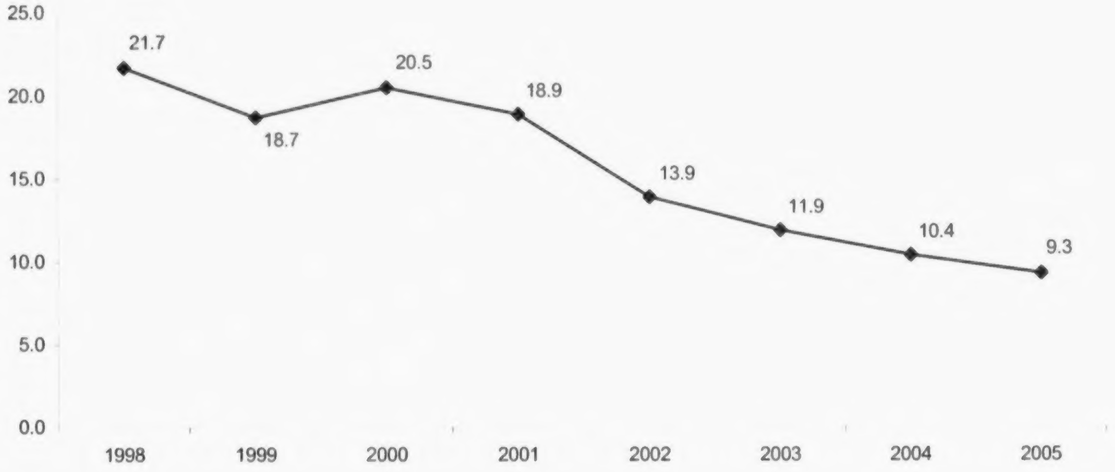


Ratio 7: Debt in foreign currency to total debt

This ratio measures what proportion of the total debt is in foreign currency, after taking into account the derivative instruments used by the Government in managing its debt. It aims to highlight the Government's vulnerability to fluctuations in the Canadian dollar.

Over the past seven years, the proportion of total debt in foreign currency has declined sharply, making the Government less vulnerable to fluctuations in the Canadian dollar in relation to other currencies.

**DEBT IN FOREIGN CURRENCY AS A % OF TOTAL DEBT[1]
AS AT MARCH 31**



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(1) Including pre-financing and excluding the balance of deferred foreign exchange losses (gains).

Financial statistics (since the accounting reform)

FISCAL YEAR ENDED MARCH 31, 2005

(in millions of dollars)

This table presents the trends observed over the past eight years for several financial statement items. In addition, explanatory notes identify the changes made to previous financial statements.

Fiscal year	Revenue *	Expenditure *	(Deficit) or surplus	Total debt	Net debt(1)	Fixed assets	Accumulated deficit
2004-2005	57 297	57 961	(664)	119 765	(99 042) (9)	11 818	(87 224)
2003-2004	54 950	55 308	(358)	116 214	(97 025) (8)	10 735	(86 290)
2002-2003	52 676	53 404	(728)	114 578	(95 601) (7)	9 716	(85 885)
2001-2002	50 503	51 431	(928) (10)	107 486	(92 772) (6)	8 234	(84 538)
2000-2001	51 214	49 837	1 377 (10)	104 860	(88 208) (5)	7 166	(81 042)
1999-2000	47 577	47 570	7	101 281	(89 162) (4)	6 693	(82 469)
1998-1999	46 889	46 763	126	102 106	(88 810) (3)	6 233	(82 577)
1997-1998	42 307	44 464	(2 157)	98 535	(88 597) (2)	6 016	(82 581)

* Certain figures were reclassified for consistency with the presentation adopted in 2004-2005.

($M: millions of dollars)

(1) Net debt represents total liabilities minus financial assets, recorded in the consolidated statement of financial position.

(2) The net debt of ($64 833 M) as at April 1, 1997 was increased by ($21 607 M), including ($13 173 M) for the recording of unrecorded pension plan obligations, ($6 889 M) for the consolidation of Government enterprises, agencies and special funds, ($731 M) for the change to the method used to record borrowings, ($461 M) for the recording of public sector restructuring measures and (353 M$) for the recording of fixed assets.

(3) The net debt was increased by ($339 M), including ($217 M) for fixed assets, ($25 M) for accounts payable and accrued expenses and ($97 M) for other accounts.

(4) The net debt was increased by ($359 M) for fixed assets.

(5) The net debt was increased by ($423 M), including ($473 M) for fixed assets, ($12 M) for sick leave and vacations and $62 M for investments in Government enterprises.

(6) The net debt was increased by ($1 386 M), including ($1 068 M) for fixed assets, $88 M for the Government's share of enterprises' foreign exchange gains or losses, ($215 M) for the correction of the error made by the Canada Customs and Revenue Agency, ($65 M) for the change in the accounting policy for certain recoveries and ($126 M) for the recording of employer contributions in respect of obligations relating to sick leave and vacations, for the change in the status of a Government enterprise and for costs related to the improvement of premises. In addition, accounting changes made by Government enterprises increased the net debt by ($2 250 M), including ($1 338 M) for foreign currency translation and ($912 M) for the introduction of a provision for deviations in the real rate of return.

(7) The net debt was increased by ($1 714 M), including ($1 482 M) for fixed assets, ($122 M) for the Government's share of enterprises' foreign exchange gains or losses and ($110 M) for a change in the application of the accounting policy for debts and an adjustment to the accounts receivable of a consolidated agency. In addition, accounting changes made by Government enterprises increased the net debt by ($387 M), including ($363 M) relating to the capping mechanism used in calculating deferred foreign exchange gains and losses on the basis of the real rate of return assumption.

(8) The net debt was increased by ($1 059 M), including ($1 019 M) for fixed assets and ($40 M) for the Government's share of enterprises' foreign exchange gains or losses. In addition, a correction of the allowance for sick leave and vacations made by a Government enterprise increased the net debt by ($7 M).

(9) The net debt was increased by ($1 353 M), including ($1 083 M) for fixed assets, ($126 M) following a reassessment of subsidies for school boards, ($147 M) for a correction to the allowance for doubtful accounts and $3 M for the Government's share of enterprises' foreign exchange gains or losses.

(10) Does not take the budgetary reserve of ($950 M) into account.

SECTION 2

Consolidated financial statements

Auditor General's report

To the National Assembly,

I have audited the following consolidated financial statements of the Government of Québec for the fiscal year ended March 31, 2005:

- operating results;
- accumulated deficits;
- financial position;
- financial requirements and financing.

The Minister of Finance is responsible for the preparation of these financial statements. My responsibility is to express an opinion on these financial statements based on my audit.

Except for the limitations mentioned below, I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the management of government departments and agencies included in the government reporting entity, as well as evaluating the overall financial statement presentation.

Reporting entity

The government reporting entity, which is described in note 1 of the financial statements, does not include the entities of the education network and those of the health and social services network. The government should include those entities in its reporting entity, since it controls them.

Given the fact that the government did not compile all of the necessary information, I was unable to determine the effects of the non-inclusion of the entities of the education network and of the health and social services network in the financial statements. However, based on the information that I do have, the inclusion of these entities in the government's consolidated financial statements would have a significant impact on the financial information presented in those statements.

Auditor General's report (cont'd)

Actuarial obligations and liabilities related to pension plans

Actuarial obligations relating to vested benefits are disclosed in note 5 of the financial statements. Those related to regular service of the Government and Public Employees Retirement Plan (RREGOP) and the Pension Plan of Management Personnel (PPMP), as well as those of the Teachers Pension Plan (TPP) and the Civil Service Superannuation Plan (CSSP) totalling $48.2 billion as at December 31, 2004 are understated by at least $1 billion. Unamortized actuarial losses, presented under the "Adjustments" heading, are understated by at least $825 million. Consequently, the liabilities resulting from these obligations, the net debt and accumulated deficits as at March 31, 2005, as well as the deficit for the year ended on this date are understated by at least $175 million. These understatements result from the fact that the accounting practice of the government mentioned in its financial statements and which is to prepare triennial actuarial valuations to determine the obligations related to pension plans has not been respected. In the absence of new actuarial valuations, the estimate of obligations for these four plans is based on actuarial valuations dated December 31, 1999, completed in 2001, which results in an inadequate estimate of these obligations.

Provisions for losses on guaranteed financial initiatives

Investissement Québec establishes the provisions for losses on its financial initiatives guaranteed by the government according to the credit risks and the initiatives in progress. The government records different provisions for the same initiatives according to its own assessment of the credit risks and on the basis of the authorized interventions rather than of those in progress. In my opinion, the provisions established by Investissement Québec are appropriate, because they are evaluated on the basis of the accrual accounting method and a meticulous analysis of the credit risks. Hence, the government should have recorded in its books the provisions calculated by Investissement Québec. The effect of not having recorded the appropriate provisions is to overstate long-term investments by $133 million and to understate accounts payable and accrued expenses by $44 million as at March 31, 2005. The net debt and accumulated deficits have been understated by $177 million at the same date (March 31, 2004: $33 million). Furthermore, the government understated the deficit of the fiscal year ended March 31, 2005 by $144 million (March 31, 2004: $294 million).

Auditor General's report (cont'd)

In my opinion, except for the effects mentioned above of the non-inclusion in its reporting entity of the entities of the networks, of not preparing more recent actuarial valuations for four pension plans and of the inadequate recording of provisions for losses on guaranteed financial initiatives, these consolidated financial statements present fairly, in all material respects, the financial position of the Government of Québec as at March 31, 2005, as well as the results of its operations and the changes in its financial position for the fiscal year then ended, in accordance with the accounting policies set forth in note 1. As required by the *Auditor General Act*, I report that, in my opinion, these accounting policies have been applied on a basis consistent with that of the preceding fiscal year.

Comments of the Auditor General

The *Auditor General Act* allows me to make any comment I consider appropriate in my report on the government's financial statements. The following comments complete my opinion on these financial statements.

1- Recording of transfer revenue from the Government of Canada

The government's accounting policy with respect to transfer revenue relies on a cash basis of accounting. The application of this policy leads to an inadequate recording of transfer revenue in the financial statements. Significant amounts collected by the government are presented as income, whereas in actual fact, they are debts. Indeed, at the date of the tabling of the financial statements, the Government of Québec is aware of the legal requirement to repay said amounts.

The effects of this inappropriate recording are to understate the deficit of the fiscal year ended March 31, 2005 by $1.1 billion (March 31, 2004: $670 million). Moreover, the liabilities and the net debt were understated by $3.1 billion as at March 31, 2005 (March 31, 2004: $2 billion).

The taking into account of the combined effects of my observations on the actuarial obligations and liabilities related to pension plans, on the provisions for losses on guaranteed financial initiatives and on transfer revenue would increase the deficit of the fiscal year ended March 31, 2005 by at least $1.4 billion to total at least $2.1 billion. It would also increase the deficit of the fiscal year ended March 31, 2004 by $1 billion to total $1.3 billion. As for the liabilities and the net debt, they would increase by at least $3.4 billion, totalling at least $141.7 billion and $102.4 billion respectively as at March 31, 2005.
/

Auditor General's report (cont'd)

compared with an increase of $2 billion for the liabilities and a net debt totalling $135 billion and $99 billion respectively as at March 31, 2004. To these combined effects must be added those ensuing from the non-inclusion of the entities of the networks, effects which have not been determined.

2- Compliance with generally accepted accounting principles for the public sector

These financial statements were prepared according to accounting policies determined by the government. Some of these policies differ from the accounting principles established by the Canadian Institute of Chartered Accountants (CICA) for the public sector. The use of these accounting principles could result in an increase or a decrease in the amounts of the annual deficit, the liabilities, the net debt and the accumulated deficits presented in these financial statements and in my comments. However, as I do not have all of the information required to evaluate their impacts, I was unable to establish all of the effects of the application of these principles on the consolidated financial statements.

Auditor General of Québec,

Renaud Lachance

Renaud Lachance, CA

Québec, November 30, 2005

Consolidated statement of operations

FISCAL YEAR ENDED MARCH 31, 2005
(in millions of dollars)

Appendix		2005 Budget *	2005 Actual results	2004 Actual results (Note 12)
5	**REVENUE (Note 3)**			
	Income and property taxes	26 846	26 334	25 138
	Consumption taxes	12 049	12 357	11 755
	Duties and permits	1 321	1 536	1 296
	Miscellaneous	2 860	2 785	2 826
9	Revenue from Government enterprises	4 823	4 346	3 815
	Own-source revenue	**47 899**	**47 358**	**44 830**
	Government of Canada transfers	9 085	9 939	10 120
	Total revenue	**56 984**	**57 297**	**54 950**
6	**EXPENDITURE**			
	Health and Social Services	20 813	20 923	19 848
	Education and Culture	12 543	12 525	12 378
	Economy and Environment	6 364	6 350	6 198
	Support for Individuals and Families	5 312	5 275	5 290
	Administration and Justice	4 359	5 439 (1)	4 353
	Sub-total	**49 391**	**50 512**	**48 067**
	Debt service	7 593	7 449	7 241
	Total expenditure	**56 984**	**57 961**	**55 308**
	ANNUAL DEFICIT	**--**	**(664)**	**(358)**

* Based on the revenue and expenditure forecasts shown in the 2004-2005 Budget of March 30, 2004. For the purpose of comparing the Budget and the actual results, transactions included in the specified purpose accounts were added to the 2004-2005 Budget. Accordingly, $146 million, $114 million and $260 million were added, respectively, to own-source revenue, Government of Canada transfers and expenditure excluding debt service, without affecting the achievement of a balanced budget.

(1) Including $673 million for an allowance for pay equity for the period from November 21, 2001 to March 31, 2005.

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

Consolidated statement of accumulated deficit

FISCAL YEAR ENDED MARCH 31, 2005
(in millions of dollars)

	2005		2004
	Budget *	Actual	Actual
PREVIOUSLY ESTABLISHED ACCUMULATED DEFICIT, BEGINNING OF YEAR	(86 105)	(86 290)	(85 892)
Restatements (Note 2)	--	(273)	--
Government's share of translation adjustments of Government enterprises	--	3	(40)
Annual deficit	--	(664)	(358)
ACCUMULATED DEFICIT, END OF YEAR	**(86 105)**	**(87 224)**	**(86 290)**

* Based on the revenue and expenditure forecasts shown in the 2004-2005 Budget of March 30, 2004.

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

Consolidated statement of financial position

AS AT MARCH 31, 2005
(in millions of dollars)

Appendix		2005		2004	
	FINANCIAL ASSETS				
7	Short-term investments		2 970		2 164
8	Accounts receivable		8 949		7 336
9	Investment in Government enterprises		19 668		18 802
10	Long-term investments		2 877		2 761
	Deferred expenses related to debts		260		329
	Advances to the health and social services and education networks and Government enterprises (Note 7)		3 722		3 662
	Assets for financing the fixed assets of the health and social services and education networks (Note 8)		812		908
	TOTAL FINANCIAL ASSETS		**39 258**		**35 962**
	LIABILITIES				
11	Bank overdraft		216		201
12	Accounts payable and accrued expenses		9 660		8 775
	Deferred revenue		1 311		332
	Pension plans (Note 5)		36 286		38 281
13	Debt before deferred foreign exchange (gain) loss (Notes 6 and 7)	82 972		78 292	
	Deferred foreign exchange (gain) loss	(507)	83 479	359	77 933
13	Debt to finance the health and social services and education networks and Governement enterprises (Notes 6 and 7)		3 722		3 662
13	Debt to finance the work of municipal bodies (Notes 6 and 7)		2 814		2 895
	Allowance for financing the fixed assets of the health and social services and education networks (Note 8)		812		908
	TOTAL LIABILITIES		**138 300**		**132 987**
14	**NET DEBT**		**(99 042)**		**(97 025)**
15	**FIXED ASSETS (Note 4)**		**11 818**		**10 735**
	ACCUMULATED DEFICIT		**(87 224)**		**(86 290)**

16	Commitments (Note 9)
17	Contingencies (Note 10)
	Subsequent event (Note 13)
18	Summary of fiduciary transactions conducted by Government agencies and funds
19	Financial information on the health and social services and education networks that are not included in the Government's reporting entity

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

Consolidated statement of financial requirements and financing

FISCAL YEAR ENDED MARCH 31, 2005
(in millions of dollars)

	2005		2004 (Note 12)	
OPERATING ACTIVITIES				
Annual deficit		(664)		(358)
Items not affecting liquid assets:				
Doubtful accounts and other allowances	477		210	
Sick leave and vacations	128		(59)	
Depreciation and loss in value of fixed assets	871		841	
Amortization of deferred expenses related to debts	25		158	
Amortization of deferred foreign exchange loss	25		5	
Amortization of discounts and premiums	105	1 631	90	1 245
		967		887
Changes in financial assets and liabilities related to operations		(556)		(1 527)
		411		(640)
Activities related to pension plans				
Pension costs (Note 5)	1 596		1 618	
Interest on pension plans (Note 5)	3 714	5 310	3 604	5 222
Benefits	(3 278)		(3 154)	
Employee and independent employer contributions	102	(3 176)	151	(3 003)
		2 134		2 219
Liquid assets provided by operating activities		**2 545**		**1 579**
INVESTMENT ACTIVITIES				
Changes in investment in Government enterprises				
Investments made	(3)		(11)	
Investments realized	80		285	
Share in the results of enterprises entered as revenue less declared dividends	(940)	(863)	(786)	(512)
Changes in long-term investments				
Investments made	(421)		(1 107)	
Investments realized	275	(146)	434	(673)
Fixed assets				
Acquisition	(1 985)		(1 884)	
Disposal	31	(1 954)	24	(1 860)
Liquid assets used for investment activities		**(2 963)**		**(3 045)**
NET FINANCIAL REQUIREMENTS		**(418)**		**(1 466)**

Consolidated statement of financial requirements and financing (cont'd)

FISCAL YEAR ENDED MARCH 31, 2005
(in millions of dollars)

	2005		2004 (Note 12)	
FINANCING ACTIVITIES				
Changes in debts				
Borrowings made	12 404		7 546	
Borrowings repaid	(7 026)	5 378	(6 032)	1 514
Activities related to pension plans				
Changes in the Retirement Plans Sinking Fund				
Payments	(3 202)		(1 502)	
Reinvestment of Fund investment income	(927)	(4 129)	(862)	(2 364)
Liquid assets provided by operating activities		1 249		(850)
Changes in liquid assets [1]		(831)		2 316
NET FINANCING		**418**		**1 466**

(1) Liquid assets include cash in bank (Appendix 11) and short-term investments (Appendix 7).

	2005	2004
Liquid assets, beginning of year	2 417	4 733
Change during the year	831	(2 316)
Liquid assets, end of year	**3 248**	**2 417**

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

Notes to financial statements

1. Significant accounting policies

The Gouvernement du Québec accounts for its financial transactions in accordance with the accounting policies disclosed below. When necessary, the information included in the consolidated financial statements is based on best estimates and judgments.

Reporting entity

The Government's reporting entity encompasses departments, agencies, enterprises and special funds which must account for the management of their financial transactions and resources to a Minister or directly to the National Assembly and which are part of the Government or under its control. They are listed in appendices 1, 2 and 3 of the financial statements and thus do not include the health and social services and education networks.

Fiduciary transactions conducted by certain agencies and funds are not included in the Government's reporting entity. These agencies and funds are listed in Appendix 4 of the financial statements.

Consolidation method

The accounts of the Consolidated Revenue Fund and the other entities included in the Government's reporting entity, with the exception of Government enterprises, have been standardized and combined line by line in accordance with the accounting policies disclosed below. Inter-entity transactions and balances have been eliminated.

Investment in Government enterprises is accounted for using the modified equity method. Therefore, investment in these enterprises is recorded at cost, which is adjusted annually by the Government's share in the results of these enterprises as a reduction of revenue, and reduced by the portion of dividends that are paid or declared by an enterprise and that accrue to the Government. A Government enterprise has all of the following characteristics:

a) it is a separate legal entity that has the authority to enter into contracts in its own name and to go before a court;
b) it is vested with the financial and administrative power to carry out commercial activities;
c) its main activity is the sale of goods or the delivery of services to individuals or to organizations not included in the Government's reporting entity;
d) it may, during the normal course of its operations, pursue its activities and settle its debts using revenue from sources not included in the Government's reporting entity.

Measurement uncertainty

In preparing its financial statements, the Government must deal with the uncertainty inherent in measuring some of the items recognized or presented in the financial statements. The value of these elements is determined using estimates based on various assumptions.

The estimates are in turn based on the most reliable data available at the time the financial statements are prepared. They are adjusted annually according to new data that become available.

The main items for which estimates must be made are accounts receivable, long-term investments, accounts payable and accrued expenses, and pension plans.

Revenue

Revenue from income and property taxes, consumption taxes, duties, permits, fines and forfeitures is recorded in the fiscal year during which it is received, after deducting reimbursements and other amounts deductible under the applicable legislation. Assessments and amounts billed before the end of the fiscal year are entered as revenue.

Revenue from Government of Canada transfers is recorded in the fiscal year during which it is received. However, claims issued and estimates of revenue from transfers related to shared-cost programs without fiscal compensation are recorded in the fiscal year during which the related expenditures are made.

Other revenue is recorded on the accrual basis. Interest income ceases to be recorded when there is no reasonable assurance that the principal or interest will be recovered.

Expenditure

Transfers are recorded in the fiscal year during which the events that give rise to them occur, insofar as the transfers have been authorized and once beneficiaries have met the eligibility criteria.

Expenditure includes the cost of goods and services acquired during the fiscal year, with the exception of fixed assets for which an annual depreciation is recorded.

Debt service interest charges resulting from transactions in foreign currency are translated into Canadian dollars at the rates in effect at the time of the transactions.

Financial assets

Short-term investments are recorded at cost and accounts receivable, loans and advances are recorded initially at cost and then brought down to their net recoverable value through valuation allowances.

Investment in Government enterprises is recorded using the modified equity method.

Other long-term investments are entered at cost and reduced by any durable loss in value. The loss in value is charged to operations for the fiscal year during which it is known.

Liabilities

Accounts payable and accrued expenses

Specified purpose accounts

The Financial Administration Act (R.S.Q., c. A-6.001) provides for the creation of specified purpose accounts in which amounts received in respect of a contract or an agreement calling for the allocation of funds to a specific purpose may be deposited. Consequently, certain amounts receivable or payable under shared-cost programs without fiscal compensation or as a result of third-party compensation are recorded in specified purpose accounts.

Sick leave and vacations

Obligations relating to sick leave and vacations owed to Government employees are recorded as liabilities. The annual change in this account is posted to expenditure.

Allowance for losses on guaranteed financial initiatives

Obligations resulting from borrowings and other guaranteed financial initiatives are recorded as liabilities when a loss is probable. The annual change in this allowance is posted to expenditure.

The allowance for probable losses is evaluated using a rate based on past experience regarding losses on each of the guarantee programs. Special guarantees are grouped according to risk level.

Pension plans

Government pension plans are defined benefit pension plans. Within the context of preparing the Government's financial statements, obligations relating to vested benefits are evaluated using the actuarial projected benefit method prorated on service, according to the most probable assumptions set by the Government with regard, notably, to inflation, interest and employee remuneration. This method has been adjusted, however, to reflect the way in which benefits are earned by employees.

Total cost of plans

The annual cost of vested benefits for all pension plans, including the cost of changes to the plans, and the amortization of adjustments to estimates based on actuarial gains or losses are charged to expenditure, with an offsetting entry in the retirement plans account, i.e. pension plan liability. Changes to actuarial assumptions are included in the adjustments to estimates based on actuarial gains or losses.

In the case of the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP), the Civil Service Superannuation Plan (CSSP), the Teachers Pension Plan (TPP), the Pension Plan of Certain Teachers (PPCT) and transfers from the TPP and the CSSP to RREGOP and the PPMP, adjustments to estimates based on actuarial gains or losses are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants in these plans as a whole. However, adjustments to estimates based on actuarial gains or losses for the other pension plans are amortized over a period corresponding to the estimated average remaining years of service of participants in each plan.

The total cost of the pension plans also includes interest charges on obligations relating to vested benefits, with an offsetting entry to liabilities in the retirement plans account.

Retirement Plans Sinking Fund (RPSF)

Under the Financial Administration Act (R.S.Q., c. A-6.001, s. 8), the Minister of Finance may make long-term investments, by way of a deposit with the Caisse de dépôt et placement du Québec, using part of the Consolidated Revenue Fund up to an amount equal to the sums recorded as the pension plans liability, in order to create a sinking fund to provide for the payment of all or part of the benefits awarded under these plans. The RPSF's assets are recorded at a value based on their market value. The RPSF's annual investment income is calculated by applying the nominal interest rate used in the most recent actuarial valuation to the RPSF's balance at the end of the previous fiscal year.

During the actuarial valuations conducted every three years, discrepancies that can be attributed to differences between revenue recorded since the most recent actuarial valuations and investment income valuated at its market value at the end of the fiscal year are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants, i.e. the period applicable to restatements relating to estimates based on actuarial gains or losses.

The RPSF's investment income and the amortization of discrepancies observed in the course of actuarial valuations are subtracted in calculating interest charges on obligations relating to vested benefits.

Debts

Borrowings are recorded at the amount received at the time of issue, adjusted by the premium or discount amortization to obtain the amount of principal repayable at maturity. The amortization is calculated using the effective rate for each borrowing.

Issue expenses related to debts are deferred and amortized over the term of each borrowing using the straight-line method. The unamortized balance is included in deferred expenses related to debts.

Borrowings in foreign currency are translated into Canadian dollars at the rates in effect on March 31.

Foreign exchange gains or losses resulting from the translation of borrowings are deferred and amortized over the remaining term of each borrowing using the straight-line method.

Derivative instruments

The Government uses derivative instruments to manage foreign exchange and interest rate risks related to debts. These instruments are recorded at cost.

Derivative instruments used to manage the foreign exchange risk associated with the repayment of interest and principal on borrowings and with the cash management transactions such risk management entails, including currency swap contracts and foreign exchange forward contracts, are translated into Canadian dollars at the rates in effect on March 31. The components of these instruments, namely, financial assets and liabilities, are offset against one another and shown as "Debts" items.

Interest rate exchanges stemming from interest rate swap contracts used to change exposure to interest rate risk over the long term are reconciled with interest charges for the borrowings with which these swap contracts are associated.

Gains or losses on derivative instruments are deferred and amortized over the term of each contract. However, foreign exchange gains or losses on short-term contracts aimed at modifying the foreign exchange risk associated with long-term borrowings are amortized over the remaining term of the borrowing portfolio in the currency concerned using the straight-line method.

Debt Sinking Fund

Securities held by the sinking fund are recorded at the amount paid at the time of purchase, adjusted by the premium or discount amortization to obtain the amount of principal receivable at maturity. The amortization is calculated on the basis of the effective rate for each security.

The difference between the book value of a security and the amount received at the time of its disposal is charged to results.

Fixed assets

Fixed assets consist of acquired, built, developed or improved non-financial assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services.

They include land, buildings, facilities such as parks and outdoor recreational areas, complex networks such as dams, canals, roads and bridges, equipment such as vehicles and furniture, and the development of data processing systems.

Fixed assets are recorded at cost and depreciated – except for land, which is not depreciated - using a logical and systematic method over a period corresponding to their useful life. They are a component of net debt. Their cost includes financing charges capitalized during their construction, improvement or development.

The cost of fixed assets held under capital leases is equal to the present value of payments due. Works of art and historic property are not recorded as fixed assets but are mentioned in a note to the financial statements, and their cost is charged to expenditure for the fiscal year during which they are acquired.

Fixed assets acquired through donation or for a nominal fee are recorded at their fair value at the time of acquisition with an offsetting entry to deferred revenue liabilities, which are gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, land is recorded at its nominal value.

Sums received from agencies not included in the Government's reporting entity for the purchase of fixed assets are recorded as deferred revenue liabilities and gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, contributions received for the purchase of land are deducted from the latter's cost.

2. Restatements

Following a change to the payment structure for school transportation subsidies awarded to school boards, the Government reassessed the way these subsidies were recorded to ensure better matching with expenditures made by school boards. This led to a $126-million understatement of accounts payable and accrued expenses as at April 1, 2004.

In previous fiscal years, certain accounts receivable for income and property taxes and consumption taxes were classified in another category of accounts receivable that had different provision rates. This led to a $147-million understatement of the allowance for doubtful accounts as at April 1, 2004.

These restatements increased (decreased) the following items:

	2005 (in millions of dollars)
Accounts payable and accrued expenses	126
Allowance for doubtful accounts	147
Accumulated deficits and net debt, beginning of year	273
Expenditure	(61)
Surplus (deficit) for the year	61
Accumulated deficits and net debt, end of year	212

3. Revenue

According to applicable legislation, revenue is shown after deduction of the following items:

	2005	2004
	(in millions of dollars)	(Note 12)
Personal income tax		
Refundable tax credits:		
Sales tax	470	471
Day care expenses	178	196
Other	182	134
Property tax refunds	239	225
Child Support Program	506	132
	1 575	**1 158**
Corporate taxes		
Refundable tax credits:		
Scientific research and experimental development	583	649
Cinematographic productions	116	106
Tax credits relating to the reporting of tips	50	55
Other	380	437
	1 129	**1 247**
Duties and permits		
Silvicultural work and other forest management activities	186	178
Highway carrier monitoring	55	54
Other	10	5
	251	**237**
	2 955	**2 642**

4. Fixed assets

Fixed assets are recorded at cost. They are depreciated over their useful life using the following methods:

Category	Depreciation method	Useful life
Buildings, including those rented under capital leases	Straight-line and annuity	10 to 50 years
Facilities	Straight-line	5 to 10 years
Complex networks	Straight-line	10 to 40 years

Category	Depreciation method	Useful life
Equipment, including those rented under capital leases	Straight-line	3 to 20 years
Development of data processing systems	Straight-line	5 to 10 years

Works of art and historic property consist mainly of paintings, sculptures, drawings, prints, photographs, installations, films and videos and their cost is charged to expenditures for the fiscal year in which they are acquired.

5. Pension plans

The Gouvernement du Québec contributes to several pension plans for its employees. Employees of the public and parapublic sectors, the Members of the National Assembly and the judges of the Court of Québec participate in these plans.

Pension plans

	Estimated number of participants as at December 31, 2004	Number of beneficiaries as at December 31, 2004
Government and Public Employees Retirement Plan (RREGOP)	480 000	126 615
Pension Plan of Management Personnel (PPMP)	25 320	15 008
Teachers Pension Plan and Pension Plan of Certain Teachers (TPP and PPCT)	2 450 *	48 604 *
Civil Service Superannuation Plan (CSSP)	1 970 *	24 299 *
Superannuation Plan for the Members of the Sûreté du Québec (SPMSQ)	5 400	3 914
Pension Plan of Peace Officers in Correctional Services (PPPOCS)	2 900	1 156
Pension Plan of the Judges of the Court of Québec (PPJCQ)	270	310
Pension Plan for Federal Employees Transferred to Employment with the Gouvernement du Québec (PPFEQ)	264	83
Pension Plan of the Members of the National Assembly (PPMNA)	124	296
	518 698	**220 285**

* These plans have not admitted any new participants since July 1, 1973.

These plans are "defined benefit" pension plans, which means that they guarantee participants a set income upon retirement, calculated on the basis of participants' average income for the best paid years, generally five, and their number of years of service. The portion of benefits accrued prior to July 1, 1982 is usually indexed to the cost of living, while those accrued after that date are partially indexed.

There are two types of pension plans:
- cost-sharing pension plans;
- cost-balance pension plans.

Cost-sharing pension plans

In the case of RREGOP and the PPMP, the Government covers costs at a rate of 50% for years of service since July 1, 1982 and 58.33% (7/12) for years of service prior to July 1, 1982. The contributions of participants and independent employers are remitted to the Caisse de dépôt et placement du Québec.

In the case of the PPPOCS, the Government covers 46% of costs, while employees cover 54%. Employee contributions are paid into the Consolidated Revenue Fund.

Cost-balance pension plans

Cost-balance pension plans are plans for which employers cover the difference between the cost of plans and the contributions paid by participants. All Government plans except RREGOP, the PPMP and the PPPOCS fall into this category.

The contributions of participants and independent employers to these cost-balance plans are paid into the Consolidated Revenue Fund. The Government covers the difference between the cost of each plan and the contributions paid by participants and independent employers.

Value of actuarial obligations relating to vested benefits for the pension plans as a whole

The value of actuarial obligations relating to vested benefits for the pension plans as a whole for service rendered as at a given date is determined by actuaries of the Commission administrative des régimes de retraite et d'assurances (CARRA). For this purpose, they use the actuarial projected benefit method prorated on service and take into account, among other things, the most probable long-term economic assumptions.

Long-term economic assumptions:

- Yield, net of inflation	4.85%
- Inflation rate	3.00%
- Salary escalation rate, net of inflation	1.10%
- Discount rate for actuarial obligations relating to vested benefits	7.85%

Pension plans liability

The Government's liability with regard to the pension plans is recorded in conformity with the recommendations of the Canadian Institute of Chartered Accountants for public sector pension plans.

The liability recorded with respect to the pension plans is established on the basis of the value of actuarial obligations relating to vested benefits for the pension plans as a whole, taking into account certain adjustments stemming from actuarial gains or losses noted during the actuarial valuations prepared every three years and the extrapolations made between two valuations. These gains or losses are amortized using the accounting policy established for this purpose. The accumulated restatements at the end of the fiscal year correspond mainly to the unamortized balance of actuarial gains and losses and to adjustments made because of the three-month gap between the date on which actuarial obligations related to vested benefits are evaluated, i.e. December 31, and the date on which the pension plans liability is evaluated.

As shown by the following table concerning the main pension plans, the Government's liability with regard to the pension plans as a whole is estimated at $54 619 million as at March 31, 2005, including $31 840 million for RREGOP and the PPMP.

	Actuarial obligations relating to vested benefits	**Adjust-ments**	**Pension plans liability as at March 31, 2005**	**Pension plans liability as at March 31, 2004**
		(in millions of dollars)		
RREGOP				
- regular service	25 205	(1 313)	23 892	22 064
- transferred service	2 467	(178)	2 289	2 280
PPMP				
- regular service	5 017	(460)	4 557	4 112
- transferred service	1 203	(101)	1 102	1 102
TPP and PPCT	15 002	(1 100)	13 902	14 148
CSSP	5 132	(262)	4 870	4 952
Other	4 332	(325)	4 007	3 827
	58 358	**(3 739)**	**54 619**	**52 485**
Sinking fund (1)	(17 362) (2)	(971)	(18 333)	(14 204)
	40 996	**(4 710)**	**36 286**	**38 281**

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(1) During fiscal 2004-2005 the Minister of Finance made investments of $3 202 million in the Retirement Plans Sinking Fund ($1 502 million in 2003-2004). As at March 31, 2005, $927 million in investment income ($862 million in 2004) was reinvested in the sinking fund, and was taken into account in calculating interest charges relating to the pension plans.

(2) This amount corresponds to the fair value of investments with the Caisse de dépôt et placement du Québec as at March 31, 2005.

Actuarial valuations and subsequent estimates

The value of actuarial obligations relating to vested benefits is determined on the basis of actuarial valuations and extrapolations made from them for years between two valuations.

The most recent extrapolations, which were filed and issued in 2005, were determined on the basis of actuarial valuations:

- as at December 31, 2001 for the PPMNA and the PPPOCS;
- as at December 31, 2000 for the PPCT, the PPJCQ, the SPMSQ, the PPFEQ, the PPMP (RRAS) and service transferred from the TPP and the CSSP to RREGOP and the PPMP;
- as at December 31, 1999 for the CSSP, the TPP, RREGOP and the PPMP, other than service transferred from the TPP and the CSSP to RREGOP and the PPMP, and for the PPMP (RRAS).

Since the actuarial valuations dating from December 31, 2002 were not available for the last four plans, the value of the actuarial obligations was extrapolated based on population data as at December 31, 2002.

Total cost of pension plans

	2005	2004
	(in millions of dollars)	
Pension costs		
Cost of vested benefits excluding interest charges	1 472	1 543
Employee contributions	(98)	(146)
Independant employer contributions	(4)	(5)
	1 370	**1 392**
Amortization of adjustments to estimates based on actuarial gains or losses	226	226
	1 596	1 618
Interest on pension plans	2 787 (1)	2 742 (1)
Total	**4 383**	**4 360**

(1) After deducting Retirement Plans Sinking Fund investment income of $927 million in 2004-2005 ($862 million in 2003-2004).

Funding of pension plans

Actuarial valuations for funding purposes for regular service under "cost-sharing" pension plans (RREGOP, PPMP AND PPPOCS)

By law, CARRA actuaries are required to prepare, every three years, an actuarial valuation for funding purposes for each of the pension plans in order to determine the rates of contribution for these plans. To that end, the actuaries take legislative provisions and collective agreements into account using the valuation method agreed upon by the parties concerned and economic assumptions that are more conservative than those used to prepare valuations for accounting purposes.

According to these valuations, the Government commitment for funding purposes is calculated as the fund that the Government would have amassed had it been required to pay contributions since 1973 on the same bases as those used to determine the rate of contribution of participants. In the case of RREGOP and the PPMP, this fund was estimated at $40 916 million at fair value and $44 608 million at cost as at December 31, 2004 ($37 147 million at fair value and $41 699 million at cost as at December 31, 2003). In the case of the PPPOCS, for which employee contributions were paid into the Consolidated Revenue Fund, the value of the fund that would have been amassed by employees and the Government was $779 million at cost as at December 31, 2004 ($733 million as at December 31, 2003).

The difference between these amounts and the liability recorded for these three plans represents a non-payable amount that does not have to be recorded as a liability of the Government. A number of the Government's labour-management associations submitted an application to the Québec Superior Court requesting that it recognize that this difference constitutes a Government commitment. In July 2004, the ruling handed down by the Québec Superior Court on this application concluded that:

- in every fiscal year since 1973, the Government has disclosed, in an appropriate manner and in accordance with the standards of the Canadian Institute of Chartered Accountants, its financial commitments regarding the sharing of the cost of the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP) and the Pension Plan of Peace Officers in Correctional Services (PPPOCS), as provided in the legislation concerned;

- sharing the cost of financing the pension plans concerned, namely, RREGOP, the PPMP and the PPPOCS, does not commit the Government to using the same actuarial bases as those employed to constitute the pension funds of participating employees, especially since the evidence revealed no risk of a detrimental impact on the pension wealth of each covered participating employee at any time.

The Government's labour-management associations appealed this ruling in August 2004.

6. Risk management and derivative instruments

To meet the financial requirements arising from its operations for repaying maturing loans and for maintaining the desired level of liquid assets, the Government has provided itself with an annual financing and debt-management program targeting Canadian and international financial markets.

Participation in these markets involves various types of risk. Therefore, the Government devises risk-management strategies by using the different derivative instruments at its disposal.

Foreign exchange risk

Foreign exchange risk is the risk that the cash flows needed to repay the interest and principal on loans in foreign currency will vary according to market fluctuations. To manage this risk, the Government uses derivative instruments such as currency swap contracts and foreign exchange forward contracts. The purpose of such contracts is to exchange cash flows from one currency to another. These contracts mature at various dates until 2024.

After taking into account derivative instruments used to manage foreign exchange risk, the structure of the debt as at March 31, 2005 was 87% in Canadian dollars, 3% in U.S. dollars, 5% in yen and 5% in Swiss francs (as at March 31, 2004: 85% in Canadian dollars, 5% in U.S. dollars, 5% in yen and 5% in Swiss francs).

For the 2004-2005 fiscal year, $27 million was posted to results as an amortization of the deferred foreign exchange loss included in debt service ($41 million for fiscal 2003-2004).

Interest rate risk

Interest rate risk is the risk that debt service will vary unfavourably according to interest rate fluctuations. To reduce its exposure to interest rate risk, the Government uses interest rate swap contracts or short-term derivative products. Interest rate swap contracts make it possible to exchange payments of interest at fixed rates for payments of interest at variable rates or vice versa on the basis of a reference par value.

After taking into account derivative instruments used to manage interest rate risk, the structure of the debt as at March 31, 2005 was 69% at fixed rates and 31% at variable rates (as at March 31, 2004: 66% at fixed rates and 34% at variable rates).

Credit risk

Credit risk is the risk that a counterparty will default on his contractual obligations, an event that could entail financial losses for the Government. To protect itself from such a risk within the scope of derivative instrument transactions, the Government has adopted a credit risk management policy that limits potential losses by counterparties.

A credit limit is set for each counterparty based mainly on his credit rating. When this limit is exceeded, a process is implemented to ensure that the amounts owed by the counterparty concerned fall within the limits set.

The Government deals with major financial institutions whose credit rating is equal to or higher than its own. As at March 31, 2005, over 93% of its derivative instrument portfolio was associated with counterparties that had a double "A" or better rating. The percentage reaches over 99% when only derivatives with a term of more than one year are considered. In addition, all of the Government's counterparties had at least an "A" rating with a recognized credit rating agency.

Liquidity risk

Liquidity risk is the risk that the Government will not be able to meet its financial commitments over the short term. To offset this risk, the Government has obtained lines of credit totalling C$1 165 million from various Canadian banking institutions.

In addition, the Government has concluded credit agreements for U.S.$3 500 million with a Canadian and international banking syndicate.

As at March 31, 2005, none of these credit lines or agreements had been drawn upon.

7. Debts

2005

	Direct		Health and social services and education networks and Government enterprises [1]	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)
In Canadian dollars	53 720	53 720 [3]	3 779	3 779
In U.S. dollars	12 694	15 355	3	3
In yen	476 334	5 374		
In euros	6 129	9 615		
In Swiss francs	506	512		
Other currencies [4]		1 015		
Less :				
Derivative instruments - net		(846)		
Sinking fund		3 465		60
Debts before deferred foreign exchange (gain) loss		82 972		3 722
Deferred foreign exchange gain		(507)		
		83 479		**3 722**

2004

	Direct		Health and social services and education networks and Government enterprises [1]	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)
In Canadian dollars	47 903	47 903 [3]	3 709	3 709
In U.S. dollars	12 298	16 117	3	3
In yen	516 717	6 499		
In euros	5 450	8 780		
In Swiss francs	507	524		
Other currencies [4]		1 165		
Less:				
Derivative instruments - net		(760)		(1)
Sinking fund		3 456		51
Debts before deferred foreign exchange (gain) loss		78 292		3 662
Deferred foreign exchange loss		359		
		77 933		**3 662**

(See notes 1, 2, 3 and 4 on page 68)

2005

Work of municipal bodies (2)		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	Total after impact of derivative instruments
	(in millions of dollars)		(in millions of dollars)	(in millions of dollars)	(in millions of dollars)
2 271	2 271	59 770	59 770	21 608	81 378
143	174	12 840	15 532	(12 836)	2 696
		476 334	5 374	(904)	4 470
176	276	6 305	9 891	(9 891)	
		506	512	3 980	4 492
			1 015	(1 018)	(3)
	(93)		(939)	939	
			3 525		3 525
	2 814		89 508		89 508
			(507)		(507)
	2 814		**90 015**		**90 015**

2004

Work of municipal bodies (2)		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	Total after impact of derivative instruments
	(in millions of dollars)		(in millions of dollars)	(in millions of dollars)	(in millions of dollars)
2 182	2 182	53 794	53 794	21 898	75 692
215	282	12 516	16 402	(12 219)	4 183
5 000	63	521 717	6 562	(2 295)	4 267
176	283	5 626	9 063	(9 084)	(21)
		507	524	3 714	4 238
			1 165	(1 168)	(3)
	(85)		(846)	846	
			3 507		3 507
	2 895		84 849		84 849
			359		359
	2 895		**84 490**		**84 490**

Weighted average interest rate [5]

Currency	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies	
	2005	2004	2005	2004	2005	2004
In Canadian dollars	5.82 %	5.98 %	6.03 %	6.18 %	5.61 %	5.93 %
In U.S. dollars	6.07	6.19	3.45	1.31	5.78	7.07
In yen	3.55	3.59				9.89
In euros	4.69	5.28			8.41	8.41
In Swiss francs	3.16	3.16				
Weighted average rate	**5.60 %**	**5.75 %**	**6.02 %**	**6.18 %**	**6.16 %**	**6.47 %**

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(1) To offset this debt, advances to the health and social services and education networks and to Government enterprises are granted on the same conditions as these borrowings and recorded as financial assets.

(2) Under the water treatment program, the Government is committed, in accordance with an agreement with the municipalities and the Société québécoise d'assainissement des eaux (SQAE), to contributing to the financing of work costs by repaying, based on date of maturity, the principal and interest on borrowings contracted by the SQAE.

(3) The Government held $55 million worth of its securities as at March 31, 2005 ($52 million in 2004).

(4) In 2004 and 2005, other currencies included the pound sterling, the Australian dollar and the Swedish krona. A detailed table by type of currency and debt is presented in Appendix 13.

(5) The weighted average interest rate corresponds to the effective rate of borrowings.

Debt schedules after impact of derivative instruments

Direct

Maturing on March 31 [6]	In Canadian dollars [9]	In U.S. dollars [9]	In yen	In euros	In Swiss francs	Other currencies	Total (in millions of dollars)
2006	11 838	(2 262)	902	(2 315)	2 994		11 157
2007	5 107	25	17				5 149
2008	5 887	37	42				5 966
2009	5 050	23		(2)	6		5 077
2010	6 322	21	32	(2)			6 373
	34 204	**(2 156)**	**993**	**(2 319)**	**3 000**		**33 722**
2011-2015	20 557	168	1 972	2 319	1 492		26 508
2016-2020	752	642	1 280				2 674
2021-2025	4 057	379	225				4 661
2026-2030	4 590	2 905					7 495
2031 and thereafter	7 718	194					7 912
	71 878	2 132	4 470		4 492		82 972

Health and social services and education networks and Government enterprises

Maturing on March 31 (7)	In Canadian dollars (9)	In U.S. dollars	In yen	In euros	In Swiss francs	Other currencies	Total
							(in millions of dollars)
2006	1 341						1 341
2007	12						12
2008	620						620
2009	14						14
2010	532						532
	2 519						**2 519**
2011-2015	188						188
2016-2020	27						27
2021-2025	311						311
2026-2030	31						31
2031 and thereafter	646						646
	3 722						**3 722**

Work of municipal bodies

Maturing on March 31 (8)	In Canadian dollars	In U.S. dollars	In yen	In euros	In Swiss francs	Other currencies	Total
							(in millions of dollars)
2006	403						403
2007	411						411
2008	207						207
2009	115						115
2010	307						307
	1 443						**1 443**
2011-2015	1 371						1 371
	2 814						**2 814**

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(6) This schedule takes into account $2 805 million for Treasury bills and $2 092 million for short-term borrowings in 2006 and was drawn up considering projected repayments of $788 million in 2006, $635 million in 2007, $866 million in 2008, $385 million in 2009, $334 million in 2010 and $1 282 million in 2011-2015 for savings products redeemable on demand.

(7) This schedule includes an amount of $488 million, for Treasury bills, maturing in 2006.

(8) This schedule includes an amount of $15 million, for Treasury bills, maturing in 2006.

(9) These schedules take into account the sinking fund of $2 962 million for debts in Canadian dollars and $563 million for debts in U.S. dollars.

Repayment of debt by the sinking fund [10]

Maturing on March 31	In Canadian dollars	In U.S. dollars
2006		
2007		
2008	7	
2009	25	
2010	628	
	660	
2011-2015	663	
2016-2020	13	
2021-2025	664	278
2026-2030	962	285
	2 962	**563**

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[10] Payments to the sinking fund stem from commitments made by the Government in prospectuses provided when the borrowings were issued.

8. Allowance for financing the fixed assets of the health and social services and education networks

Under the General and Vocational Colleges Act (R.S.Q., c. C-29), the Education Act (R.S.Q., c. I-13.3), the University Investments Act (R.S.Q., c. I-17), the Act respecting health services and social services (R.S.Q., c. S-4.2) and the Act respecting health services and social services for Cree Native persons (R.S.Q., c. S-5), the Government has created sinking funds for the purpose of repaying, out of the sums deposited by the Minister responsible, borrowings (principal and interest) contracted to finance the fixed assets of organizations in the health and social services and education networks.

The net assets of these sinking funds are as follows:

	2005	2004
	(in millions of dollars)	
Sinking funds relating to borrowings by:		
General and vocational colleges in Québec	181	210
Québec school boards	274	308
Québec university establishments	243	270
Québec health and social services organizations	114	120
	812	**908**

9. Commitments

Commitments include transfers to school boards and educational institutions, health and social services institutions, municipalities and municipal bodies, and other beneficiaries totalling $22 965 million as at March 31, 2005 ($22 222 million as at March 31, 2004) and agreements with the Government of Canada totalling $3 070 million as at March 31, 2005 ($1 979 million as at March 31, 2004). They also include agreements with the Québec Cree, one for a total of $70 million per year until 2052 and the other for a total of $625 million as at March 31, 2005. The details of these commitments are presented in Appendix 16.

In addition, minimum undiscounted payments under operating leases totalled $1 160 million as at March 31, 2005.

10. Contingencies

A) Net guaranteed financial initiatives as at March 31, 2005 totalled $44 654 million ($44 880 million as at March 31, 2004), including $33 883 million as at March 31, 2005 ($34 917 million as at March 31, 2004) related to guarantees issued by the Government for borrowings by Hydro-Québec. These net guaranteed financial initiatives are shown in summary form in Appendix 17.

B) The Government is faced with claims and lawsuits, pending or potential. Some pertain to land claims by Native groups, while others, involving $869 million ($903 million in 2004), derive from breach of contract, personal injury or property damage and other similar causes. Since the outcome of these contingencies is uncertain, it is impossible to determine the potential loss the Government might incur.

11. Major-entity balances and transactions with Government enterprises

	2005	2004
	(in millions of dollars)	
Inter-entity transactions		
Revenue		
Income and property taxes	576	547
Miscellaneous	509	538
	1 085	**1 085**
Expenditure		
Economy and Environment	109	40
Administration and Justice	40	41
	149	**81**
Inter-entity balances		
Accounts receivable	**522**	**344**
Long-term investments	**199**	**182**
Advances to the health and social services and education networks and Government enterprises	**1 931**	**1 686**
Accounts payable and accrued expenses	**20**	**7**
Direct debt	**1 598**	**958**

12. Comparative figures

Certain comparative figures for 2004 were reclassified for consistency with the presentation adopted in 2005.

13. Subsequent event

The collective agreements of public sector employees expired on June 30, 2003. In addition, on January 9, 2004, the Superior Court issued a ruling in the area of pay equity. On June 15, 2004, the Government announced the budget framework for its remuneration policy, which limits pay adjustments in the public and parapublic sectors as a whole to 12.6% over six years, i.e. from April 1, 2004 to March 31, 2010. This budget framework covers the renewal of agreements with unionized employees and health-sector managers and professionals as well as the issue of pay equity. The Government is currently negotiating with the various associations. On the date of the consolidated financial statements, a $673-million allowance for pay equity was recorded for the period from November 21, 2001 to March 31, 2005.

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund *

Affaires municipales, Sport et Loisir
- Commission municipale du Québec
- Régie du logement

Agriculture, Pêcheries et Alimentation
- Commission de protection du territoire agricole du Québec
- Régie des marchés agricoles et alimentaires du Québec

Assemblée nationale

Conseil du trésor et Administration gouvernementale
- Commission de la fonction publique

Conseil exécutif
- Conseil permanent de la jeunesse

Culture et Communications
- Commission de toponymie
- Commission des biens culturels du Québec
- Conseil supérieur de la langue française
- Office québécois de la langue française

Développement économique et régional et Recherche
- Conseil de la science et de la technologie

Éducation
- Commission consultative de l'enseignement privé
- Commission d'évaluation de l'enseignement collégial
- Conseil supérieur de l'éducation

Emploi, Solidarité sociale et Famille
- Conseil de la famille et de l'enfance
- Conseil des aînés

Environnement
- Bureau d'audiences publiques sur l'environnement

Finances
- Registraire des entreprises

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund * (cont'd)

Justice
- Comité de la rémunération des juges de la Cour du Québec et des cours municipales
- Conseil de la justice administrative
- Conseil de la magistrature
- Tribunal des droits de la personne

Personnes désignées par l'Assemblée nationale
- Commissaire au lobbyisme
- Directeur général des élections - Commission de la représentation
- Protecteur du citoyen
- Vérificateur général

Relations avec les citoyens et Immigration
- Commission d'accès à l'information
- Commission des droits de la personne et des droits de la jeunesse
- Conseil des relations interculturelles
- Conseil du statut de la femme
- Curateur public **
- Office de la protection du consommateur

Relations internationales

Ressources naturelles, Faune et Parcs

Revenu

Santé et Services sociaux
- Agence d'évaluation des technologies et des modes d'intervention en santé
- Conseil de la santé et du bien-être
- Conseil du médicament
- Conseil médical du Québec
- Office des personnes handicapées du Québec
- Protecteur des usagers en matière de santé et de services sociaux

Sécurité publique
- Bureau du coroner
- Comité de déontologie policière
- Commissaire à la déontologie policière
- Commission québécoise des libérations conditionnelles
- Régie des alcools, des courses et des jeux

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund * (cont'd)

Transports
- Commission des transports du Québec

Travail
- Commission de l'équité salariale
- Conseil consultatif du travail et de la main-d'oeuvre
- Conseil des services essentiels
- Régie du bâtiment du Québec

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* These entities have a fiscal year that ends on March 31.

** This entity also conducts fiduciary transactions that are not included in the Government's reporting entity.

Government agencies and special funds that have their own reporting entity

*Agencies **

Agence de l'efficacité énergétique
Agence métropolitaine de transport (1) (December 31)
Autorité des marchés financiers
Bibliothèque nationale du Québec
Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec
Bureau de décision et de révision en valeurs mobilières
Centre de recherche industrielle du Québec
Commissaire de l'industrie de la construction
Commission de la capitale nationale du Québec
Commission de reconnaissance des associations d'artistes et des associations de producteurs
Commission des lésions professionnelles
Commission des normes du travail
Commission des relations du travail
Commission des services juridiques
Conseil de gestion de l'assurance parentale
Conseil des arts et des lettres du Québec
Corporation d'urgences-santé
École nationale de police du Québec (1) (June 30)
École nationale des pompiers du Québec (1) (June 30)
Fondation de la faune du Québec
Fonds d'aide aux recours collectifs
Fonds d'assurance-prêts agricoles et forestiers
Fonds de la recherche en santé du Québec
Fonds québécois de la recherche sur la nature et les technologies
Fonds québécois de la recherche sur la société et la culture
Héma-Québec
Institut de la statistique du Québec
Institut de tourisme et d'hôtellerie du Québec (1) (June 30)
Institut national de santé publique du Québec
Investissement Québec
La Financière agricole du Québec
Musée d'art contemporain de Montréal
Musée de la civilisation
Musée national des beaux-arts du Québec
Office de la sécurité du revenu des chasseurs et piégeurs cris (June 30)
Office des professions du Québec
Office Québec-Amériques pour la jeunesse
Régie de l'assurance maladie du Québec
Régie de l'énergie
Régie des installations olympiques (October 31)
Régie du cinéma

Government agencies and special funds that have their own reporting entity (cont'd)

*Agencies * (cont'd)*

Société de développement de la Zone de commerce international de Montréal à Mirabel
Société de développement des entreprises culturelles
Société de financement des infrastructures locales du Québec
Société de la Place des Arts de Montréal (1) (August 31)
Société de télédiffusion du Québec (Télé-Québec)
Société des Traversiers du Québec
Société d'habitation du Québec (1) (December 31)
Société du Centre des congrès de Québec
Société du Grand Théâtre de Québec (August 31)
Société du Palais des congrès de Montréal
Société du parc industriel et portuaire de Bécancour
Société immobilière du Québec
Société nationale de l'amiante
Société québécoise d'assainissement des eaux
Société québécoise de récupération et de recyclage
Société québécoise d'information juridique
Tribunal administratif du Québec

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* In general, these organizations have a fiscal year that ends on March 31. If not, their year-end date is indicated in parentheses.

(1) Entities whose year-end date does not correspond to March 31, 2005 and for which no data were available for the period between the end of their fiscal year and March 31, 2005.

*Special funds ***

Assistance Fund for Independent Community Action
Assistance Fund for Victims of Crime
Civil Status Fund
Collection Fund
Financial Assistance Fund for Certain Disaster Areas
Financing Fund
Fonds de fourniture de biens ou de services du ministère du Revenu
Fonds du Centre financier de Montréal
Fonds québécois d'initiatives sociales
Forestry Fund
Fund for the Contributions of Motorists to Public Transit
Fund for the Management of Québec Immovables on Foreign Soil
Fund for the Sale of Goods and Services of the Ministère des Transports
Geographic Information Fund
Government Information Fund

Government agencies and special funds that have their own reporting entity (cont'd)

*Special funds ** (cont'd)*

Government Services Fund
Health Services Fund
Horse-Racing Industry Fund
Ice Storm Fund
Information Technology Fund of the Conseil du trésor
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale
Information Technology Fund of the Ministère du Revenu
Labour Market Development Fund
Land Information Fund
Police Services Fund
Prescription Drug Insurance Fund
Regional Development Fund
Register Fund of the Ministère de la Justice
Road Network Preservation and Improvement Fund
Rolling Stock Management Fund
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies
Sinking Fund relating to Borrowings by Québec School Boards
Sinking Fund relating to Borrowings by Québec University Establishments
Special Olympic Fund
Support Payments Fund ***
Tourism Partnership Fund

** These funds have a fiscal year that ends on March 31.

*** This fund also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 3

Government enterprises *

Capital Financière agricole inc.
Corporation d'hébergement du Québec
Financement-Québec
Fonds d'indemnisation du courtage immobilier (December 31)
Hydro-Québec ** (December 31)
Immobilière SHQ (December 31)
IQ Immigrants Investisseurs inc.
IQ Fier inc.
Loto-Québec
Société de développement de la Baie James (December 31)
Société de l'assurance automobile du Québec (December 31)
Société des alcools du Québec (March 26, 2005)
Société des établissements de plein air du Québec
Société générale de financement du Québec (December 31)
Société Innovatech du Grand Montréal
Société Innovatech du Sud du Québec
Société Innovatech Québec et Chaudière - Appalaches
Société Innovatech Régions ressources

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* In general, Government enterprises have a fiscal year that ends on March 31. If not, their year-end date is indicated in parentheses.

** This enterprise also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 4

Agencies and funds which conduct fiduciary transactions that are not included in the Government's reporting entity *

Caisse de dépôt et placement du Québec (December 31)
Comité Centraide – public sector
Commission administrative des régimes de retraite et d'assurances (December 31)
Commission de la construction du Québec (December 31)
Curateur public (fiduciary section)
Fonds central pour le bénéfice des personnes incarcérées (December 31)
Fonds d'assurance-récolte
Fonds d'assurance-stabilisation des revenus agricoles
Fonds d'indemnisation des services financiers
Fonds du compte de stabilisation du revenu agricole
Fonds du régime tripartite d'assurance revenu brut à l'égard des récoltes
Fonds national de formation de la main-d'oeuvre
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec
Hydro-Québec – pension plan (December 31)
Régie des rentes du Québec
Support Payments Fund (fiduciary section)
Travel Agents' Security Funds
Trust funds

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* In general, these organizations and funds have a fiscal year that ends on March 31. If not, their year-end date is indicated in parentheses.

APPENDIX 5

Breakdown of revenue

FISCAL YEAR ENDED MARCH 31, 2005

	2005		2004
	Budget	**Actual results**	**Actual results**
		(in millions of dollars)	
			(Note 12)
Income and property taxes			
Personal income tax		16 746	16 150
Contributions to the Health Services Fund		5 335	5 096
Corporate taxes		4 253	3 892
	26 846	**26 334**	**25 138**
Consumption taxes			
Sales		9 618	9 033
Fuel		1 761	1 736
Tobacco		965	973
Pari-mutuel		13	13
	12 049	**12 357**	**11 755**
Duties and permits			
Motor vehicles		799	775
Alcoholic beverages		77	82
Natural resources		365	198
Other		295	241
	1 321	**1 536**	**1 296**
Miscellaneous			
Sales of goods and services		1 853	1 946
Interest		464	405
Fines, forfeitures and recoveries		468	475
	2 860	**2 785**	**2 826**
Revenue from Government enterprises			
Société des alcools du Québec		546	571
Loto-Québec		1 511	1 393
Hydro-Québec		2 405	2 049
Other		(116)	(198)
	4 823	**4 346**	**3 815**
Total own-source revenue	**47 899**	**47 358**	**44 830**
Government of Canada transfers			
Equalization		5 221	4 065
Canada Health and Social Transfer		3 348	4 266
Other programs		1 370	1 789
Total Government of Canada transfers	**9 085**	**9 939**	**10 120**
Total revenue	**56 984**	**57 297**	**54 950**

APPENDIX 6

Breakdown of expenditure

FISCAL YEAR ENDED MARCH 31, 2005

	2005		2004
	Budget	Actual results	Actual results
		(in millions of dollars)	(Note 12)
BY SUPERCATEGORY AND CATEGORY			
Transfer			
Remuneration		21 751	21 313
Operating		4 810	4 186
Capital (1)		1 401	1 297
Interest (1)		1 214	1 184
Support		12 378	12 182
		41 554	**40 162**
Remuneration		5 222 (2)	4 438
Operating (3)		3 259	3 257
Doubtful accounts and other allowances		477	210
Sub-total	**49 391**	**50 512**	**48 067**
Debt service			
Interest on debt (4)		4 662	4 499
Interest relating to pension plans (5)		2 787	2 742
Sub-total	**7 593**	**7 449**	**7 241**
Total expenditure	**56 984**	**57 961**	**55 308**

(1) After deducting $48 million in revenue on assets in 2004-2005 to finance the fixed assets of the health and social services and education networks ($56 million in 2003-2004) for transfers of principal and interest.

(2) Including $673 million for an allowance for pay equity.

(3) Including $871 million in 2004-2005 ($841 million in 2003-2004) for the depreciation and loss in value of fixed assets.

(4) After deducting $423 million in revenue in 2004-2005 ($569 million in 2003-2004), including $232 million in interest income from advances to the health and social services and education networks and to Government enterprises ($281 million in 2003-2004), $15 million in short-term investment income ($22 million in 2003-2004), and $176 million in investment income of the Sinking Fund for Government Borrowings ($266 million in 2003-2004).

(5) After deducting $927 million in investment income of the Retirement Plans Sinking Fund in 2004-2005 ($862 million in 2003-2004).

APPENDIX 7

Short-term investments

AS AT MARCH 31, 2005

	2005	2004
	(in millions of dollars)	
Treasury bills	56	83
Notes	282	803
Deposit certificates	2 455	1 016
Banker's acceptances	88	55
Bonds	41	15
Other	48	192
	2 970	**2 164**

Rates of return on short-term investments vary mainly from 1.25% to 6.50%.

APPENDIX 8

Accounts receivable
AS AT MARCH 31, 2005

	2005	2004
	(in millions of dollars)	
		(Note 12)
Accounts receivable		
Income and property taxes (1)	3 242	2 865
Consumption taxes (1)	2 668	2 351
Duties and permits (1)	236	177
Miscellaneous revenue	1 761	1 461
Revenue from Government enterprises- dividends	201	114
Government of Canada transfers	1 377	710
Specified purpose accounts	127	110
Expenditure and other	190	201
	9 802	**7 989**
Allowance for doubtful accounts	(862)	(660)
Accrued interest on investments	9	7
	8 949	**7 336**

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(1) Including the portion attributable to agents and assignees, i.e. $890 million for income and property taxes ($732 million in 2004), $1 847 million for consumption taxes ($1 745 million in 2004) and $136 million for duties and permits ($108 million in 2004).

APPENDIX 9

Investment in Government enterprises

AS AT MARCH 31, 2005

Investment in Government enterprises

			2005	2004
	Loans and advances	Equity value	Investment in Government enterprises	Investment in Government enterprises
			(in millions of dollars)	
Capital Financière agricole inc. (1)		22	22	23
Corporation d'hébergement du Québec(1)		153	153	156
Financement-Québec(1)		63	63	49
Fonds d'indemnisation du courtage immobilier(4)		5	5	5
Hydro-Québec(3) (5)	7	17 189	17 196	16 148
Immobilière SHQ(4)		35	35	30
IQ Immigrants Investisseurs inc.(1)		19	19	8
Loto-Québec(1)		135	135	135
Société de développement de la Baie James(4)		10	10	13
Société de l'assurance automobile du Québec(3)		(30)	(30)	20
Société des alcools du Québec(1)		36	36	35
Société des établissements de plein air du Québec(1)		45	45	44
Société générale de financement du Québec(3)		1 822	1 822	1 787
Société Innovatech du Grand Montréal (1)		34	34	196
Société Innovatech du Sud du Québec (1)		17	17	23
Société Innovatech Québec et Chaudière - Appalaches (1)		74	74	87
Société Innovatech Régions ressources (2)		32	32	43
Total	**7**	**19 661**	**19 668**	**18 802**

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(1) Equity value was determined on the basis of audited financial statements as at March 31, 2005.

(2) Equity value was determined on the basis of unaudited financial statements as at March 31, 2005.

(3) Equity value was determined on the basis of audited financial statements as at December 31, 2004, and adjusted according to unaudited interim results as at March 31, 2005.

(4) Equity value was determined on the basis of audited financial statements as at December 31, 2004.

(5) Loans and advances to Hydro-Québec have no fixed maturity date.

APPENDIX 9

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2005

Summary of the financial statements of Government enterprises

	2005		
	Statement of operations		
	Revenue	Expenditure	Surplus (deficit)
		(in millions of dollars)	
Capital Financière agricole inc. (1)	1	2	(1)
Corporation d'hébergement du Québec (1)	264	246	18
Financement-Québec (1)	15	1	14
Fonds d'indemnisation du courtage immobilier (3)			
Hydro-Québec (3)	11 001	8 566	2 435
Immobilière SHQ (3)	204	199	5
IQ Immigrants Investisseurs inc. (1)	61	50	11
Loto-Québec (1)	3 830	2 247	1 583
Société de développement de la Baie James (3)	20	23	(3)
Société de l'assurance automobile du Québec (3)	164	206	(42)
Société des alcools du Québec (1)	1 987	1 441	546
Société des établissements de plein air du Québec (1)	98	98	
Société générale de financement du Québec (3)	1 494	1 544	(50)
Société Innovatech du Grand Montréal (1)	2	81	(79)
Société Innovatech du Sud du Québec (1)	2	8	(6)
Société Innovatech Québec et Chaudière-Appalaches (1)	4	16	(12)
Société Innovatech Régions ressources (2)	3	15	(12)
	19 150	**14 743**	**4 407**
Adjustments (4)			(61)
			4 346

Assets			Liabilities			2005	2004
Financial assets	**Non-Financial assets**	**Total**	**Debts**	**Other**	**Total**	**Net equity**	**Net equity**
						(in millions of dollars)	
22		22				22	23
2 477	1 874	4 351	1 928	2 270	4 198	153	156
9 710		9 710	9 454	193	9 647	63	49
5		5				5	5
4 238	53 798	58 036	34 469	7 347	41 816	16 220	15 127
484	1 717	2 201	2 027	139	2 166	35	30
1 743	71	1 814	1 793	2	1 795	19	8
164	778	942		807	807	135	135
16	1	17	1	6	7	10	13
224	118	342		368	368	(26)	24
358	325	683	11	636	647	36	35
42	151	193	47	105	152	41	41
1 174	1 399	2 573	469 (5)	332	801	1 772	1 812
44		44	8	2	10	34	196
17		17				17	23
74		74				74	87
32		32				32	43
20 824	**60 232**	**81 056**	**50 207**	**12 207**	**62 414**	**18 642**	**17 807**
						1 019	988
						19 661	**18 795**

(1) Equity value was determined on the basis of audited financial statements as at March 31, 2005.

(2) Equity value was determined on the basis of unaudited financial statements as at March 31, 2005.

(3) Equity value was determined on the basis of audited financial statements as at December 31, 2004.

(4) These adjustments stem mainly from unaudited interim results as at March 31, 2005.

(5) Borrowings of $392 million by some of the Société's companies and subsidiaries are guaranteed by various types of security on accounts receivable, stocks and other tangible and intangible assets and by hypothecs on the universality of property, whose book value totalled $1 122 million as at December 31, 2004.

APPENDIX 9

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2005

Debt schedule after the impact of derivative instruments

(in millions of dollars)

	Repayment of long-term debts over the coming fiscal years						
	2006	**2007**	**2008**	**2009**	**2010**	**2011 and thereafter**	**Total**
Corporation d'hébergement du Québec	271	79	255	75	167	1 081	1 928
Financement-Québec	911	1 001	896	2 043	1 890	2 713	9 454
Hydro-Québec	1 948	3 199	1 987	1 517	556	25 262	34 469
Immobilière SHQ	54	58	62	67	72	1 714	2 027
IQ Immigrants Investisseurs inc.	2	189	329	554	717	2	1 793
Société de développement de la Baie James	1						1
Société des alcools du Québec	1	2	2	2	1	3	11
Société des établissements de plein air du Québec		1				46	47
Société générale de financement du Québec	170	72	29	26	18	154	469
Société Innovatech du Grand Montréal	8						8
	3 366	**4 601**	**3 560**	**4 284**	**3 421**	**30 975**	**50 207** (1)

(1) Including $1 931 million in debts contracted with the Government.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2005

Commitments and contingencies

Corporation d'hébergement du Québec

As at March 31, 2005, the uncompleted balance of contracts signed by the Corporation and covered by contractual commitments totalled $82 million ($87 million in 2004), of which $26 million ($29 million in 2004) was for ongoing projects and $56 million ($58 million in 2004) for projects under study.

The credit instruments used to meet the financing needs of the Corporation's clients represent the maximum amount of additional credit that the Corporation might have to grant if commitments are used in their entirety. The total of $239 million in credit instruments does not necessarily represent future cash requirements, as these instruments may expire or be cancelled before they give rise to disbursements.

Hydro-Québec

Hydro-Québec has provided for capital investments of $3 700 million for 2005.

As at March 31, 2005, the potential maximum amount the Corporation could have to pay under letters of credit or guarantees totalled $443 million. Of this amount, $380 million relates to the purchase of energy, for which a liability in the amount of $9 million has been recorded. Some guarantees expire between 2005 and 2019, while others do not have maturity dates.

IQ Immigrants Investisseurs inc.

During the normal course of its activities, this enterprise contracted various commitments totalling $127 million. These commitments represent non-refundable financial contributions whose outcome has not been authorized. They do not necessarily represent future cash requirements, as some of them may be cancelled before they give rise to disbursements.

Investment in Government enterprises (cont'd)
AS AT MARCH 31, 2005

Commitments and contingencies

Société générale de financement

The Société is committed to acquire plant, property and equipment and to purchase services and raw materials aggregating $196 million over the next few years.

It has an unused bank loan that totalled $429 million as at December 31, 2004, which may be used for short- and long-term financing at prime or money market rates.

Various enterprises

Under operating and long-term leases, certain Government enterprises were committed, as at March 31, 2005, to making minimum undiscounted payments totalling $567 million ($495 million as at March 31, 2004).

Some enterprises contracted commitments during the normal course of their activities. These commitments, totalling $132 million, represent authorized commitments that had not been disbursed as at March 31, 2005. Some of them might not be paid if the events do not take place.

APPENDIX 10

Long-term investments
AS AT MARCH 31, 2005

	2005				2004
	Shares and capital investments	Bonds and notes	Loans and advances	Total	Total
				(in millions of dollars)	
Municipalities and municipal bodies					
Municipalities		4 (1)		4	5
Municipal bodies			2 (1)	2	2
		4	**2**	**6**	**7**
Individuals, enterprises and other					
Students			842 (2)	842	861
Enterprises	444	33 (4)	1 179 (3) (5)	1 656	1 694
Survivor's pension plan			335 (4)	335	338
Other		72 (4)	752 (4)	824	783
	444	**105**	**3 108**	**3 657**	**3 676**
Allowance for doubtful accounts			(786)	(786)	(922)
	444	**105**	**2 322**	**2 871**	**2 754**
	444	**109**	**2 324**	**2 877**	**2 761**

(1) Bonds and notes as well as loans and advances to municipalities and municipal bodies bear interest at rates of 6.3% to 10.0%.
(2) Loans and advances to students bear interest at rates of 3.0% to 14.88%.
(3) Loans to enterprises bear interest at rates of 1.25% to 12.0%.
(4) The loan on the survivor's pension plan and all other loans and advances as well as bonds and notes bear interest at rates of up to 12.25%.
(5) Guarantees received for loans and advances amount to $118 million.

Maturity of investments

	2005
	(in millions of dollars)
2006	779
2007	549
2008	143
2009	128
2010	141
	1 740
2011-2015	482
2016-2020	141
2021-2025	4
2026-2030	1
2031 and thereafter	227
	2 595
No fixed maturity date	282
	2 877

APPENDIX 11

Bank overdraft
AS AT MARCH 31, 2005

	2005	2004
	(in millions of dollars)	
Outstanding cheques	671	577
Less:		
Cash in bank	278	253
Cash and notes on hand and outstanding deposits	177	123
	216	**201**

APPENDIX 12

Accounts payable and accrued expenses

AS AT MARCH 31, 2005

	2005	2004
	(in millions of dollars)	
Remuneration	1 211	503
Suppliers	1 562	1 579
Advances from trust funds	388	395
Clearing account for collected taxes	8	258
Specified purpose accounts	158	37
Transfers	2 088	1 935
Accrued interest on borrowings	2 116	1 924
Sick leave and vacations(1)	1 207	1 143
Allowance for losses on guaranteed financial initiatives(1)	571	663
Survivor's pension plan(1)	351	338
	9 660	**8 775**

(1) Includes mainly amounts payable over the long-term.

Debts
AS AT MARCH 31, 2005

Currency	2005							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
IN CANADIAN DOLLARS								
Short-term borrowings[1]	453	453					453	453
Treasury bills	2 805	2 805	488	488	15	15	3 308	3 308
Savings products	4 290	4 290					4 290	4 290
Bonds and notes	37 278	37 278	3 254	3 254	1 976	1 976	42 508	42 508
Medium-term notes on the Canadian market	6 772	6 772	37	37			6 809	6 809
Medium-term notes on the European market	1 971	1 971			280	280	2 251	2 251
Commitments under capital leases	151	151					151	151
Currency swap contracts	21 062	21 062	3	3	543	543	21 608	21 608
	74 782	**74 782**	**3 782**	**3 782**	**2 814**	**2 814**	**81 378**	**81 378**
IN U.S. DOLLARS								
Short-term borrowings[1]	1 355	1 639					1 355	1 639
Bonds and notes	10 021	12 121	3	3	143	174	10 167	12 298
Medium-term notes on the Canadian market	13	16					13	16
Medium-term notes on the U.S. market	1 010	1 222					1 010	1 222
Medium-term notes on the European market	295	357					295	357
Currency swap contracts	(10 465)	(12 659)	(3)	(3)	(143)	(174)	(10 611)	(12 836)
	2 229	**2 696**	–	–	–	–	**2 229**	**2 696**
IN YEN								
Bonds and notes	178 575	2 015					178 575	2 015
Medium-term notes on the U.S. market	3 393	38					3 393	38
Medium-term notes on the European market	294 366	3 321					294 366	3 321
Currency swap contracts	(80 099)	(904)					(80 099)	(904)
	396 235	**4 470**			–	–	**396 235**	**4 470**
Amounts carried forward		81 948		3 782		2 814		88 544

APPENDIX 13

Debts (cont'd)
AS AT MARCH 31, 2005

	2005							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
Amounts brought forward		81 948		3 782		2 814		88 544
IN EUROS								
Bonds and notes	3 700	5 804			176	276	3 876	6 080
Medium-term notes on the European market	2 429	3 811					2 429	3 811
Currency swap contracts	(6 129)	(9 615)			(176)	(276)	(6 305)	(9 891)
	--	--			--	--	--	--
IN SWISS FRANCS								
Bonds and notes	506	512					506	512
Currency swap contracts	3 934	3 980					3 934	3 980
	4 440	**4 492**					**4 440**	**4 492**
IN POUNDS STERLING								
Bonds and notes	199	454					199	454
Currency swap contracts	(200)	(457)					(200)	(457)
	(1)	**(3)**					**(1)**	**(3)**
IN AUSTRALIAN DOLLARS								
Bonds and notes	600	561					600	561
Currency swap contracts	(600)	(561)					(600)	(561)
	--	--					--	--
		86 437		3 782		2 814		93 033
Less:								
Sinking fund		3 465		60				3 525
Deferred foreign exchange gain		(507)						(507)
		83 479		**3 722**		**2 814**		**90 015**

(1) Short-term borrowings in 2005 include $260 million in banker's acceptances and bank loans, $1 640 million in Treasury notes, $148 million in notes at par and $44 million in discount notes.

Debts (cont'd)
AS AT MARCH 31, 2005

	2004							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)
IN CANADIAN DOLLARS								
Short-term borrowings[1]	1 352	1 352			88	88	1 440	1 440
Treasury bills	2 844	2 844	460	460	5	5	3 309	3 309
Savings products	3 901	3 901					3 901	3 901
Bonds and notes	33 709	33 709	3 211	3 211	1 869	1 869	38 789	38 789
Medium-term notes on the Canadian market	5 244	5 244	38	38			5 282	5 282
Medium-term notes on the European market	687	687			220	220	907	907
Commitments under capital leases	166	166					166	166
Currency swap contracts	21 181	21 181	4	4	713	713	21 898	21 898
	69 084	**69 084**	**3 713**	**3 713**	**2 895**	**2 895**	**75 692**	**75 692**
IN U.S. DOLLARS								
Short-term borrowings[1]	1 155	1 514					1 155	1 514
Bonds and notes	9 525	12 482	3	3	215	282	9 743	12 767
Medium-term notes on the Canadian market	13	18					13	18
Medium-term notes on the U.S. market	1 010	1 323					1 010	1 323
Medium-term notes on the European market	595	780					595	780
Currency swap contracts	(9 106)	(11 934)	(3)	(3)	(215)	(282)	(9 324)	(12 219)
	3 192	**4 183**	–	–	–	–	**3 192**	**4 183**
IN YEN								
Bonds and notes	190 516	2 396			5 000	63	195 516	2 459
Medium-term notes on the U.S. market	3 392	43					3 392	43
Medium-term notes on the European market	322 809	4 060					322 809	4 060
Currency swap contracts	(177 493)	(2 232)			(5 000)	(63)	(182 493)	(2 295)
	339 224	**4 267**			–	–	**339 224**	**4 267**
Amounts carried forward		77 534		3 713		2 895		84 142

Debts (cont'd)
AS AT MARCH 31, 2005

	2004							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)
Amounts brought forward		77 534		3 713		2 895		84 142
IN EUROS								
Bonds and notes	4 511	7 266			176	283	4 687	7 549
Medium-term notes on the European market	939	1 514					939	1 514
Currency swap contracts	(5 463)	(8 801)			(176)	(283)	(5 639)	(9 084)
	(13)	**(21)**			–	–	**(13)**	**(21)**
IN SWISS FRANCS								
Bonds and notes	507	524					507	524
Currency swap contracts	3 593	3 714					3 593	3 714
	4 100	**4 238**					**4 100**	**4 238**
IN POUNDS STERLING								
Bonds and notes	198	479					198	479
Currency swap contracts	(200)	(482)					(200)	(482)
	(2)	**(3)**					**(2)**	**(3)**
IN AUSTRALIAN DOLLARS								
Bonds and notes	600	599					600	599
Currency swap contracts	(600)	(599)					(600)	(599)
	–	–					–	–
IN SWEDISH KRONOR								
Bonds and notes	501	87					501	87
Currency swap contracts	(501)	(87)					(501)	(87)
	–	–					–	–
		81 748		3 713		2 895		88 356
Less:								
Sinking fund		3 456		51				3 507
Deferred foreign exchange loss		359						359
		77 933		**3 662**		**2 895**		**84 490**

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(1) Short-term borrowings in 2004 include $461 million in banker's acceptances and bank loans, $1 514 million in Treasury notes, $785 million in notes at par and $194 million in discount notes.

Debts (cont'd)
AS AT MARCH 31, 2005

Sinking fund
Changes in fund balance
for the fiscal year ended March 31, 2005

	2005	2004
	(in millions of dollars)	
Opening balance	3 507	3 594
Plus:		
Payment from the Consolidated Revenue Fund	149	147
Net revenue	176	266
	3 832	**4 007**
Less:		
Sums used to repay debts	307	500
Closing balance	**3 525** (1)	**3 507** (1)

Sinking fund
Statement of financial position
as at March 31, 2005

	2005	2004
	(in millions of dollars)	
Investments		
Treasury bills	35	32
Bonds and notes	3 392	3 354
	3 427	3 386
Other assets		
Cash on hand	4	5
Accounts receivable and accrued interest	52	67
Deferred loss on short-term contracts	48	49
	104	121
Liabilities		
Deferred gain on forward contracts	6	
Fund balance	**3 525** (1)	**3 507** (1)

(1) Including $60 million ($51 million in 2004) from the Sinking Fund for Government Borrowings contracted to finance the health and social services and education networks and Government enterprises.

APPENDIX 14

Net debt

FOR THE FISCAL YEAR ENDED MARCH 31, 2005

	2005	2004
	(in millions of dollars)	
PREVIOUSLY ESTABLISHED OPENING BALANCE	**(97 025)**	**(95 608)**
Restatements (Note 2)	(273)	
Government's share of translation adjustments of Government enterprises	3	(40)
Increase in the net book value of fixed assets	(1 083)	(1 019)
Annual deficit	(664)	(358)
Annual change in net debt	**(1 744)**	**(1 417)**
CLOSING BALANCE	**(99 042)**	**(97 025)**

Fixed assets
AS AT MARCH 31, 2005

	Land	Buildings	Facilities	Complex networks	Equipment	Development of data processing systems	2005 Total	2004 Total
							(in millions of dollars)	(Note 12)
Cost of fixed assets								
Opening balance	420	4 377	195	15 101	2 248	1 423	23 764	22 027
Acquisitions	3	211	16	1 292	198	265	1 985	1 884
Disposals and other	(6)	(3)	1	(2)	(45)	(60)	(115)	(102)
Loss in value								(45)
Closing balance	417	4 585	212	16 391	2 401	1 628	25 634	23 764
Accumulated depreciation								
Opening balance		2 063	108	8 872	1 331	655	13 029	12 311
Depreciation expenses		126	12	398	202	133	871	796
Impact of disposals and other			(3)	(4)	(21)	(56)	(84)	(78)
Closing balance	–	2 189	117	9 266	1 512	732	13 816	13 029
Fixed assets (Note 4)	**417**	**2 396**	**95**	**7 125**	**889**	**896**	**11 818** (1)	**10 735** (1)

(1) Including fixed assets rented under capital leases totalling $158 million in 2004-2005 ($166 million in 2003-2004). The depreciation amount related to these fixed assets was $10 million in 2004-2005 ($10 million in 2003-2004). The total for fixed assets includes $1 164 million in property under construction or development ($921 million for 2003-2004) for which no depreciation was taken.

Commitments
AS AT MARCH 31, 2005

	2005	2004
	(in millions of dollars)	(Note 12)
Transfer for repayment of the principal on borrowings for the acquisition of fixed assets:		
School boards and educational institutions	8 845	8 086
Health and social services institutions	4 258	4 002
Municipalities and municipal bodies	2 829	2 756
Other beneficiaries	711	520
	16 643 (1)	**15 364** (1)
Transfer for financing authorized projects for the acquisition of fixed assets (2)		
School boards and educational institutions	1 744	2 092
Health and social services institutions (3) (4)	2 637	2 465
Municipalities and municipal bodies	1 027	1 350
Other beneficiaries	914	951
	6 322	**6 858**
	22 965 (5)	**22 222** (5)

---

(1) Organizations that received transfers contracted borrowings with:

	2005	2004
	(in millions of dollars)	
Government enterprises		
Financement-Québec	9 516	7 964
Corporation d'hébergement du Québec	546	533
	10 062	**8 497**
Financial institutions outside the Government	7 393	7 775
	17 455	**16 272**
Less: Network sinking funds (Note 8)	812	908
	16 643	**15 364**

(2) These commitments represent the value of authorized amounts that have already been financed in part for realized acquisitions of fixed assets.

(3) These commitments include investments of $350 million to be made in the coming years within the framework of the Medical and Diagnostic Equipment Fund created by the Government of Canada following the First Ministers' Meeting in February 2003.

(4) These commitments include investments of $112 million to be made over the coming years in accordance with an agreement reached between the Gouvernement du Québec and the Québec Cree in March 2005.

(5) Commitments in foreign currency are shown at their Canadian equivalent at the exchange rates in effect on March 31 and take currency swap contracts into account.

Commitments (cont'd)

AS AT MARCH 31, 2005

Summary schedule of transfer commitments for repayment of the principal on borrowings for the acquisition of fixed assets

Maturity	School boards	General and vocational colleges	Univers-ities	Health and social services institu-tions	Municipalities and municipal bodies	Other beneficiaries	Total
						(in millions of dollars)	
2006	791	213	309	596	338	86	2 333
2007	540	249	473	628	317	96	2 303
2008	600	149	271	469	297	98	1 884
2009	930	271	340	633	269	84	2 527
2010	670	271	380	822	224	76	2 443
	3 531	1 153	1 773	3 148	1 445	440	11 490
2011-2015	1 025	457	566	945	824	151	3 968
2016-2020	113	109	75	115	321	107	840
2021-2025	19	11	10	45	138	13	236
2026-2030		3		5	70		78
2031-2035					27		27
2036-2040					4		4
	4 688	**1 733**	**2 424**	**4 258**	**2 829**	**711**	**16 643**

Note: This schedule was drawn up according to the dates shown on bonds or notes at the balance sheet date. Any refinancing after that date will affect the above schedule.

Commitments (cont'd)
AS AT MARCH 31, 2005

Agreement between the Gouvernement du Québec and the Québec Cree

An agreement was signed by the Government and the Québec Cree in February 2002 to help the Cree achieve more autonomy and take charge of their development. The agreement also allows the Cree to play a greater role in economic development activities in the territory covered by the James Bay and Northern Québec Agreement (JBNQA).

The February 2002 agreement provides in particular for annual transfer payments to the James Bay Cree over a period of 50 years, i.e. from 2002-2003 to 2051-2052. In return, the Cree assume the obligations of the Gouvernement du Québec, Hydro-Québec and the Société d'énergie de la Baie James under certain provisions of the JBNQA, pertaining to the Cree's economic and community development. The annual payments provided for over the coming years amount to $70 million until 2052.

Pursuant to the agreement of February 2002, a new agreement was signed in March 2005 defining the financial framework, Government funding rules and the responsibilities of the James Bay Cree health and social services council regarding the organization and delivery of health and social services for the Cree for the period from April 1, 2004 to March 31, 2009 and certain elements continuing until March 31, 2033. As at March 31, 2005, the balance payable was $625 million.

Agreements between the Gouvernement du Québec and the Government of Canada

The Government of Canada makes payments to the provinces for equalization, the Canada Health Transfer (CHT) and the Canada Health and Social Transfer (CHST). These payments are initially based on estimates which are revised in October and February of each year during a 30-month period following the end of the fiscal year. When the revised estimates were published in February 2004, several provinces were informed that their equalization and CHT and CHST transfers would be reduced substantially because of major revisions to population data in the wake of the 2001 census and to data pertaining to personal and corporate income tax. To reduce the impact on the provinces' financial frameworks for 2003-2004 and 2004-2005, the federal government agreed to introduce mitigation measures by adopting legislative and regulatory provisions. The main measure involves deferring the impact of these revisions to subsequent years. As a result, the provinces may repay their shortfall to the federal government over a 10-year period as of 2006-2007. For Québec, deferring the repayment of federal transfers for fiscal 2003-2004 and 2004-2005, following the application of these federal measures, represents $1 161 million and $1 216 million, respectively, for a total of $2 377 million.

Commitments (cont'd)
AS AT MARCH 31, 2005

Furthermore in February 2002, the federal government changed the method used to measure the provinces' fiscal capacity in regard to property tax for equalization purposes. For Québec, this change would have entailed a $656-million cumulative reduction in its equalization payments in 2001-2002 and 2002-2003. To mitigate the impact of this change on the Québec government's financial framework, the federal government allowed the latter to repay it this amount over five years, as of 2003-2004. Accordingly, $131 million was repaid in 2003-2004 and 2004-2005, leaving a balance of $394 million to be repaid over the next three years.

Lastly, since 1974, following the abolition of the federal youth allowances program, for which Québec had obtained the right to withdraw with fiscal compensation in 1964, the Québec government has repaid the federal government the equivalent of 3% of basic federal income tax collected in Québec. Between 1974 and 1988, these repayments were made by deducting the applicable amounts from equalization payments to the Québec government. In 1988, the federal government concluded an agreement with the Québec government whereby tax transfers in respect of youth allowances would be repaid in two instalments on April 1 of each fiscal year, with one instalment corresponding to the value of the tax transfer for the last six months of the previous fiscal year and the other, the value of the tax transfer for the first six months of the fiscal year just beginning. Pursuant to this agreement, an instalment of $299 million for fiscal 2004-2005 was paid on April 1, 2005, or in the 2005-2006 fiscal year.

The following table shows that the transfers to be repaid to the federal government by the Québec government amounted to $3 070 million as at March 31, 2005.

Amount of Government of Canada transfers repayable as at March 31
(in millions of dollars)

	2005	2004
Revision of population and tax revenue data	2 377	1 161
Revision of the method for measuring fiscal capacity for property taxes	394	525
Tax transfer in respect of youth allowances for the last six months of the current year	299	293
	3 070	**1 979**

APPENDIX 17

Contingencies

AS AT MARCH 31, 2005

Guaranteed financial initiatives

	2005	2004
	(in millions of dollars)	
Government agencies and enterprises		
Hydro-Québec (1)	33 883	34 917
Investissement Québec (1)	2 941	2 326 (2)
Société d'habitation du Québec (1)	807	745
Other	261	215 (2)
	37 892	**38 203**
Individuals and corporations		
Loans to farm and forest producers (1)	4 264	4 292
Loans to students (1)	2 974	2 959
Other loans	95	89
	7 333	**7 340**
Total guaranteed financial initiatives	**45 225**	**45 543**
Less:		
Allowance for losses on guaranteed financial initiatives	**571**	**663**
NET GUARANTEED FINANCIAL INITIATIVES	**44 654**	**44 880**

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(1) See additional information on following pages.

(2) The comparative amount for 2004 was adjusted for comparability with that of 2005.

Contingencies (cont'd)
AS AT MARCH 31, 2005

Hydro-Québec loan guarantees (1) (2)

	2005		2004
	Authorized	Contingent liabilities (3)	Contingent liabilities (3)
		(in millions of dollars)	
Negotiable bonds			
In Canadian dollars	14 229	10 929	12 653
In U.S. dollars	9 616	9 616	10 418
Other currencies	700	700	739
	24 545	**21 245**	**23 810**
Borrowings and other			
In Canadian dollars (4) (5)	12 525	10 717	8 511
In U.S. dollars	9 637	1 571	1 900
Other currencies	3 850	1 413	1 520
	26 012	**13 701**	**11 931**
Total	**50 557**	**34 946**	**35 741**
Less: Sinking fund		1 063	824
	50 557	**33 883**	**34 917**

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(1) The Gouvernement du Québec, which is Hydro-Québec's sole shareholder, guarantees loans contracted in various currencies by this enterprise. The value of Hydro-Québec's assets was $58 900 million as at March 31, 2005.

(2) Loan guarantees bear interest at fixed and variable rates and mature at various dates until 2060.

(3) Loan guarantees are shown at their Canadian equivalent at the rates in effect on March 31, 2005.

(4) Including the $525-million financial guarantee for Gentilly-II for which Hydro-Québec set up a $28-million trust.

(5) Including $394 million representing a debt in perpetuity.

Contingencies (cont'd)

AS AT MARCH 31, 2005

Investissement Québec loan guarantees [1]

	2005		2004
	Authorized	**Contingent liabilities**	**Contingent liabilities**
		(in millions of dollars)	
Loan guarantees in effect [2]	2 000	1 727	1 480
Authorized loan guarantees not in effect	1 214	1 214	846 [3]
	3 214	**2 941**	**2 326**
Allowance for losses on guaranteed financial initiatives		**(112)**	**(186)**
		2 829	**2 140**

---

(1) The Government guarantees the payment of principal and interest on the loans concerned under the Act respecting Investissement Québec and La Financière du Québec (R.S.Q., c. I-16.1).

(2) The total value of securities received as loan guarantees was $1 391 million as at March 31, 2005 ($1 015 million as at March 31, 2004).

(3) The comparative amount for 2004 was adjusted for comparability with that of 2005.

Farm and forest producer loan guarantees [1]

	2005		2004
	Authorized	**Contingent liabilities**	**Contingent liabilities**
		(in millions of dollars)	
Act respecting La Financière agricole du Québec (R.S.Q., c. L-0.1)	4 100	4 100	4 111
Various acts	164	164	181
	4 264	**4 264**	**4 292**
Allowance for losses on guaranteed financial initiatives		**(62)**	**(67)**
		4 202	**4 225**

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(1) Balances of principal and interest on loans for which the Fonds d'assurance-prêts agricoles et forestiers reimburses losses and covers related charges.

Contingencies (cont'd)
AS AT MARCH 31, 2005

Guarantees granted by the Société d'habitation du Québec [1]

	2005		2004
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Loan guarantees			
Achat-rénovation, AccèsLogis Québec and Affordable Housing Québec programs social and community component [2]	424	424	347
Other guarantees			
Assistance Program for Community Housing Organization, and NPO - Private and Remote Housing programs [3]	383	383	398
	807	**807**	**745**
Allowance for losses on guaranteed financial initiatives		(9)	(8)
		798	**737**

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(1) The Société d'habitation du Québec (SHQ) grants guarantees under the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8).

(2) Loans from financial institutions guaranteed by the SHQ and granted to non-profit organizations or cooperatives for periods of 25 or 35 years following the approval of an extension by the SHQ. The principal and interest associated with such loans are covered by the organizations concerned. The loans finance the cost of buildings.

(3) Loans guaranteed by the Canada Mortgage and Housing Corporation (CMHC) for which the SHQ has concluded agreements under which it is committed to buying property taken over by the CMHC when a borrower defaults on a loan, for an amount equal to the value of the claim paid to the approved lender plus incidental expenses. Guarantees granted for the above-mentioned programs cover 25 years, except if they are related to loans granted in urban regions for the NPO-Private housing programs, in which case they cover 35 years. The principal and interest associated with such loans are covered by the organizations concerned. The loans finance the cost of buildings.

Contingencies (cont'd)
AS AT MARCH 31, 2005

Student loan guarantees (1)

	2005		2004
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Loans for which the Government repays interest as long as the borrower is a student	1 164	1 164	1 002
Loans for which borrowers are responsible for repaying principal and interest	1 790	1 790	1 926
Loans for the purchase of a personal computer, for which borrowers are responsible for repaying interest	20	20	31
	2 974	**2 974**	**2 959**
Allowance for losses on guaranteed financial initiatives		**(375)**	**(383)**
		2 599	**2 576**

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(1) The Government guarantees the reimbursement of losses of principal and interest to lending institutions under the Act respecting financial assistance for students (R.S.Q., c. A-13.3).

APPENDIX 18

Summary of fiduciary transactions conducted by Government agencies and funds

AS AT MARCH 31, 2005

	2005				2004
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity
			(in millions of dollars)		
Caisse de dépôt et placement du Québec[1]	44 767	147 200	13 035	102 433	89 398
Comité Centraide - public sector[1]	9	9			
Commission administrative des régimes de retraite et d'assurances[1]					
RREGOP	55	34 569	3 357	34 514	31 157
PPMP	6	5 598	608	5 592	4 984
Other plans	28	355	31	327	296
Commission de la construction du Québec[1]					
General Fund	80	87	11	7	(4)
Supplemental pension plan - general account	552	3 577	1	3 025	3 024
Supplemental pension plan - pensioners' account	4	4 049	729	4 045	3 316
Other	616	2 252	239	1 636	1 397
Curateur public	75	352	3	277	274
Fonds central pour le bénéfice des personnes incarcérées[1]		2		2	2
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec		4	(1)	4	5
Fonds d'assurance-récolte and Fonds d'assurance-stabilisation des revenus agricoles	543	304	68	(239)	(307)
Travel Agents' Security Funds	3	3	3		(3)
Support Payments Fund	301	301			
Fonds d'indemnisation des services financiers	11	7	(1)	(4)	(3)
Fonds du compte de stabilisation du revenu agricole	5	5			
Fonds du régime tripartite d'assurance revenu brut à l'égard des récoltes			(14)		14
Trust funds	405	405			
Amounts carried forward	**47 460**	**199 079**	**18 069**	**151 619**	**133 550**

APPENDIX 18

Summary of fiduciary transactions conducted by Government agencies and funds (cont'd)

AS AT MARCH 31, 2005

(in millions of dollars)

	2005				2004
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity
Amounts brought forward	**47 460**	**199 079**	**18 069**	**151 619**	**133 550**
Fonds national de formation de la main-d'œuvre	2	91	2	89	87
Hydro-Québec - pension plan(1)	30	10 012	765	9 982	9 217
Régie des rentes du Québec					
Fonds du régime de rentes du Québec	392	23 657	3 024	23 265	20 241
Other	15	22	2	7	5
	47 899	**232 861**	**21 862**	**184 962**	**163 100**
Less: Funds entrusted to the Caisse de dépôt et placement du Québec		72 288	8 387	72 288	63 901
	47 899	**160 573**	**13 475**	**112 674**	**99 199**

(1) Financial statements as at December 31, 2004.

APPENDIX 19

Financial information on the health and social services and education networks, which are not included in the Government's reporting entity

AS AT MARCH 31, 2005

Operations and accumulated operating surplus (deficit) (1)

(in millions of dollars)

	2005				2004			
	Revenue	Expenditure	Annual surplus (deficit)	Accumulated surplus (deficit) [2]	Revenue	Expenditure	Annual surplus (deficit)	Accumulated surplus (deficit)
Health and social services								
Agencies [3]	166	165	1	9	166	167	(1)	8
Public institutions	13 560	13 769	(209)	(1 176)	13 074	13 422	(348)	(953)
	13 726	**13 934**	**(208)**	**(1 167)**	**13 240**	**13 589**	**(349)**	**(945)**
Education								
School boards [4]	**8 679**	**8 705**	**(26)**	**236**	**8 703**	**8 645**	**58**	**234**
Colleges [4]	**1 496**	**1 495**	**1**	**37**	**1 482**	**1 480**	**2**	**36**
Universities [5]	**2 831**	**2 793**	**38**	**(209)**	**2 617**	**2 593**	**24**	**(218)**

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(1) The published financial information was derived from the most recent audited financial statements available, in compliance with the accounting policies in effect in the networks. The financial information includes only financial data on operating funds. The information presented excludes data on other funds, particularly endowment funds, designated funds, restricted funds, trust funds and fixed assets funds.

(2) Including restatements made by the networks to accumulated surpluses (deficits) at the beginning of the year, i.e. ($14) million for public health institutions, $28 million for school boards and ($29) million for universities.

(3) On January 30, 2004, regional health and social services boards became local health and social services network development agencies.

(4) These data were derived from audited financial statements as at June 30, 2004 and June 30, 2003.

(5) These data were derived from audited financial statements as at May 31, 2004 and May 31, 2003.

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VOLUME 2 Public accounts

2004 › 2005

Revenue, appropriations, expenditure and investments of the consolidated revenue fund and financial information on the special funds of the gouvernement du Québec

Fiscal year ended March 31, 2005

Québec

PUBLIC ACCOUNTS 2004-2005

VOLUME 2

REVENUE, APPROPRIATIONS, EXPENDITURE AND INVESTMENTS OF THE CONSOLIDATED REVENUE FUND AND

FINANCIAL INFORMATION ON THE SPECIAL FUNDS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2005

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Detail of revenue, appropriations, expenditure and other costs 2

Summary financial information on the special funds 3

EXPLANATORY NOTES

CONTENTS OF VOLUME

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is paid into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include government departments and budgetary agencies, the National Assembly and the persons designated by it and the other portfolios. The third section reports on summary financial information on the special funds.

For presentation purposes, this publication uses the term "portfolio" to represent the National Assembly, the persons designated by it and each of the other portfolios.

Section 1 contains summary information on revenue, appropriations, expenditure and other costs as well as the report of excess of expenditure and other costs over appropriations and the statement of use of appropriations.

Section 2 contains, for each portfolio, the detail of revenue, expenditure, other costs and appropriations, adjusted in the case of permanent appropriations for expenditure and investment costs incurred in addition to the amounts indicated in the initial appropriations, the supplementary appropriations and the special warrant.

More specifically, this section discusses:

- revenue by category, subcategory and sub-subcategory;
- authorized appropriations, expenditure and other costs by program, element, supercategory and category;
- transfers by financial assistance category and category of beneficiary.

The accounting methods used to record revenue, expenditure and other costs comply with the accounting policies announced in the government's consolidated Financial Statements (Volume 1).

Section 3 contains summary financial information for each special fund: revenue and expenditure, assets and liabilities and fund balance.

In this volume, figures in the thousands of dollars may vary by $1 000 (up or down) from the dollar value indicated, due to rounding.

Information concerning remuneration, suppliers of goods and services, beneficiaries of transfers and special funds that received appropriations are available for consultation on the Ministère des Finances website (www.finances.gouv.qc.ca).

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS

SUPERCATEGORIES

◇ *Remuneration*
This supercategory includes operating expenditures incurred for regular remuneration, overtime and certain other indemnities paid directly by the government to permanent and part-time employees and temporary employees, such as students and seasonal public sector employees. It also includes the salary and indemnities paid to members of the National Assembly, judges and members of the Sûreté du Québec, employee benefits and other contributions paid by the government in its capacity of employer;

◇ *Operating*
This supercategory includes operating expenditures incurred for the acquisition, rental and use of goods and services, an the depreciation of fixed assets. It excludes expenditure linked to remuneration;

◇ *Debt service*
This supercategory includes debt service interest charges, the interest on the retirement plans account, the amortization of deferred expenses and unrealized exchange gains and losses, foreign exchange expenditures and the costs associated with debt management;

◇ *Allocation to a special fund*
This supercategory includes the expenditures incurred by a government department or agency to assume all or part of the expenditures charged to a special fund it administers, notably to ensure financial balance;

◇ *Transfer*
This supercategory includes the expenditures incurred for payments to recipients for the purpose of providing various forms of financial support - not expenditures that constitute direct purchases of goods and services for the government;

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS (cont'd)

SUPERCATEGORIES (cont'd)

- *Bad debts and other provisions*
  This supercategory includes expenditures resulting from the fluctuation in the "Provision for bad debts" and the "Provision for losses on financial initiatives guaranteed by the government";

- *Fixed assets*
  This supercategory is included in the capital budget. It includes expenses incurred for acquiring, building, developing and improving fixed assets. It also includes "Remuneration", "Operating" and "Debt service" costs, when they are incurred for investment in fixed assets;

- *Loans, investments advances and others*
  This supercategory is included in the capital budget. It contains such items as payments to be made to acquire certain assets. It includes the contribution of capital and advances granted to government agencies and corporations, as well as the acquisition of shares or bonds of government corporations or other corporations, and loans granted to municipalities, non-profit organizations or natural or legal persons in the private sector. This supercategory also incorporates advances for the establishment or operation of local funds and advances to government employees. It also includes disbursements that do not involve expenditure; such commitments are posted to the net debt and the accumulated deficit.

CATEGORIES

The **categories** "Remuneration", "Operating", "Debt service", "Doubtful accounts and other provisions", "Fixed assets" and "Loans, investments, advances and others" are the sole components of the supercategories of the same name and have the same definitions.

The supercategories "Transfer" and "Allocation to a special fund" are divided into the following categories:

- *Transfer - Remuneration* includes transfers for the remuneration of the personnel of government agencies and government corporations, including agencies in the education and health and social services networks;

- *Transfer - Operating* includes the operating expenditures, other than remuneration, of government agencies and government corporations and of agencies in the education and health and social services networks;

- *Transfer - Capital* includes transfers for the acquisition of subsidized fixed assets, including repayment of the principal on loans taken out for fixed assets;

- *Transfer - Interest* includes transfers for interest payments on loans contracted for fixed assets, when the debt service of a recipient government agency, government corporation, institution or establishment is completely or partially assumed by the government;

- *Transfer - Support* includes transfers for the financial support paid to recipients other than those mentioned in the supercategories "Transfer - Remuneration", "Transfer - Operating", "Transfer - Capital" and "Transfer - Interest" categories;

- *Allocation to a special fund - Remuneration* includes the allocations for the remuneration of the personnel assigned to a special fund;

- *Allocation to a special fund - Operating* includes the allocations for the operating expenditures, other than remuneration, of a special fund;

- *Allocation to a special fund - Capital* includes the allocations for the depreciation of any fixed asset posted to a special fund;

- *Allocation to a special fund - Interest* includes the allocations for interest and other charges inherent in a debt posted to a special fund;

- *Allocation to a special fund - Support* includes the allocations for the payments used to provide recipients with various forms of financial support.

SECTION 1

SUMMARY OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS, REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

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SUMMARY OF REVENUE BY CATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Detail page		Income & property taxes	Consumption taxes	Duties & permits
1	2-3	Assemblée nationale			
2	2-9	Personnes désignées par l'Assemblée nationale			
3	2-17	Affaires municipales, Sport et Loisir			4 678
4	2-32	Agriculture, Pêcheries et Alimentation			9 000
5	2-39	Conseil du trésor et Administration gouvernementale			
6	2-49	Conseil exécutif			
7	2-57	Culture et Communications			
8	2-65	Développement économique et régional et Recherche			999
9	2-75	Éducation			
10	2-85	Emploi, Solidarité sociale et Famille			40
11	2-96	Environnement			3 875
12	2-104	Finances	4 873 620		43 457
13	2-115	Justice			365
14	2-123	Relations avec les citoyens et Immigration			35 631
15	2-133	Relations internationales			
16	2-139	Ressources naturelles, Faune et Parcs			253 277
17	2-150	Revenu	20 989 636	12 199 054	72 042
18	2-157	Santé et Services sociaux			1 533
19	2-166	Sécurité publique			34 944
20	2-176	Transports			713 659
21	2-185	Travail			43 520
			25 863 256	**12 199 054**	**1 217 020**

1 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2005.

SUMMARY OF MISCELLANEOUS REVENUE AND REVENUE FROM GOVERNMENT OF CANADA TRANSFERS

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Detail page		Miscellaneous revenue and other receipts	Specific purpose accounts
1	2-3	Assemblée nationale	2 444	2 385
2	2-9	Personnes désignées par l'Assemblée nationale	(994)	196
3	2-17	Affaires municipales, Sport et Loisir	1 785	
4	2-32	Agriculture, Pêcheries et Alimentation	11 683	9 503
5	2-39	Conseil du trésor et Administration gouvernementale	7 373	
6	2-49	Conseil exécutif	52 828	52 021
7	2-57	Culture et Communications	3 399	2 358
8	2-65	Développement économique et régional et Recherche	9 639	427
9	2-75	Éducation	56 152	858
10	2-85	Emploi, Solidarité sociale et Famille	131 092	101
11	2-96	Environnement	7 577	3 075
12	2-104	Finances	180 403	
13	2-115	Justice	130 372	5 250
14	2-123	Relations avec les citoyens et Immigration	32 435	353
15	2-133	Relations internationales	593	485
16	2-139	Ressources naturelles, Faune et Parcs	20 228	3 423
17	2-150	Revenu	611 948	125 113
18	2-157	Santé et Services sociaux	142 825	48 777
19	2-166	Sécurité publique	14 263	6 459
20	2-176	Transports	12 382	60
21	2-185	Travail	2 492	2 407
			1 430 919	**263 251**

Miscellaneous revenue	Revenue from Government enterprises	Total own-source revenues	Revenue from Government of Canada transfers	Total revenue 2005	Total revenue 2004	
59		59		59	108	1
(1 190)		(1 190)		(1 190)	846	2
1 785		6 463		6 463	7 477	3
2 180		11 180		11 180	13 372	4
7 373		7 373		7 373	19 357	5
807		807		807	829	6
1 041		1 041		1 041	1 718	7
9 212		10 211		10 211	7 049	8
55 294		55 294	97 549	152 843	156 399	9
130 991		131 031	655 021	786 052	790 478	10
4 502		8 377	653	9 030	7 177	11
180 403	4 345 592	9 443 072	8 181 476	17 624 548	16 949 569	12
125 122		125 487	26 118	151 605	167 175	13
32 082		67 713	156 430	224 143	210 041	14
108		108		108	297	15
16 805		270 082		270 082	158 555	16
486 835		33 747 567		33 747 567	32 094 578	17
94 048		95 581	111 904	207 485	300 518	18
7 804		42 748	8	42 756	54 828	19
12 322		725 981	327	726 308	724 998	20
85		43 605		43 605	44 621	21
1 167 668	**4 345 592**	**44 792 590**	**9 229 486**	**54 022 076**	**51 709 990**	

=	Miscellaneous revenue	Total Government of Canada transfers	-	Specific purpose accounts	=	Revenue from Government of Canada transfers	
	59						1
	(1 190)						2
	1 785	48 059		48 059			3
	2 180	258 834		258 834			4
	7 373						5
	807						6
	1 041						7
	9 212	(28)		(28)			8
	55 294	193 575		96 026		97 549	9
	130 991	658 612		3 591		655 021	10
	4 502	653				653	11
	180 403	8 181 476				8 181 476	12
	125 122	26 501		383		26 118	13
	32 082	156 430				156 430	14
	108						15
	16 805	495		495			16
	486 835						17
	94 048	111 904				111 904	18
	7 804	7 428		7 420		8	19
	12 322	39 993		39 666		327	20
	85						21
	1 167 668	**9 683 932**		**454 446**		**9 229 486**	

SUMMARY OF EXPENDITURE BUDGET AND APPROPRIATIONS AUTHORIZED FOR EXPENDITURE

Fiscal year ended March 31, 2005
(in thousands of dollars)

		Expenditure budget	Depreciation	Initial appropriations[1]
			(-)	=
1	Assemblée nationale	94 304	4 570	89 734
2	Personnes désignées par l'Assemblée nationale	54 403	1 472	52 931
3	Affaires municipales, Sport et Loisir	1 693 932	3 659	1 690 273
4	Agriculture, Pêcheries et Alimentation	647 054	9 833	637 221
5	Conseil du trésor et Administration gouvernementale	568 279	1 961	566 318
6	Conseil exécutif	263 509	673	262 836
7	Culture et Communications	534 392	1 570	532 822
8	Développement économique et régional et Recherche	810 971	2 559	808 412
9	Éducation	11 782 571	10 649	11 771 922
10	Emploi, Solidarité sociale et Famille	5 970 293	1 165	5 969 128
11	Environnement	165 143	7 257	157 886
12	Finances (excluding debt service)	220 843	2 885	217 958
13	Justice	572 525	6 388	566 137
14	Relations avec les citoyens et Immigration	177 014	5 276	171 738
15	Relations internationales	100 551	1 020	99 531
16	Ressources naturelles, Faune et Parcs	438 831	14 117	424 714
17	Revenu	619 671	1 500	618 171
18	Santé et Services sociaux	20 073 728	1 902	20 071 826
19	Sécurité publique	894 088	17 299	876 789
20	Transports	1 648 599	114 772	1 533 827
21	Travail	64 796	1 715	63 081
	Total for programs	47 395 497	212 242	47 183 255
	Finances (debt service)	6 939 000		6 939 000
	Total	**54 334 497**	**212 242**	**54 122 255**

[1] Appropriations for the current year, including deferred funding, and funding voted on over more than one year.

[2] Supplementary appropriations authorized under legislation, associated with the net voted appropriations, associated with proceeds from sales, transfers, jurisdiction changes and other permanent appropriations.

Change in appropriations [2]	Appropriations authorized for expenditure	Expenditure excluding depreciation	Depreciation	Expenditure	
+, (-)	=		+	=	
(550)	89 184	87 761	5 638	93 399	1
942	53 873	53 318	1 370	54 688	2
11 880	1 702 153	1 648 698	3 760	1 652 458	3
18 650	655 871	654 598	7 539	662 137	4
267 669	833 987	1 152 928	34	1 152 962	5
(28 962)	233 874	208 982	825	209 807	6
2 598	535 420	523 260	1 787	525 047	7
7 090	815 502	739 830	3 538	743 368	8
34 803	11 806 725	11 686 617	10 915	11 697 532	9
13 559	5 982 687	5 953 615	1 132	5 954 747	10
4 621	162 507	161 448	6 859	168 307	11
(62 365)	155 593	109 801	2 255	112 056	12
52 932	619 069	599 387	11 856	611 243	13
38 312	210 050	209 116	5 257	214 373	14
5 383	104 914	101 940	909	102 849	15
21 835	446 549	427 885	17 916	445 801	16
329 877	948 048	904 715	1 094	905 809	17
193 873	20 265 699	20 109 941	1 753	20 111 694	18
58 498	935 287	926 718	16 890	943 608	19
7 024	1 540 851	1 518 307	111 502	1 629 809	20
13 359	76 440	73 975	2 096	76 071	21
991 028	48 174 283	47 852 840	214 925	48 067 765	
	6 939 000	6 853 239		6 853 239	
991 028	**55 113 283**	**54 706 079**	**214 925**	**54 921 004**	

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

Fiscal year ended March 31, 2005

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS

Parliament authorizes the government, under legislation respecting annual appropriations (voted appropriations) and through permanent appropriations provided for in other legislation, to acquire fixed assets and pay expenditures, loans, investments, advances and other disbursements out of the Consolidated Revenue Fund.

All programs, be they related to the National Assembly, the persons designated by the National Assembly or other portfolios, comprise voted appropriations and permanent appropriations, as the case may be. There is no limit to authorized expenditures using permanent appropriations. Unexpended voted appropriations at fiscal year-end become lapsed and must be written off, unless stipulated otherwise in the legislation. Excess expenditure and other costs over voted appropriations must be entered in the year-end statement and paid out of the following year's appropriations. A report on this excess, if one occurs, must be included in the Public Accounts in accordance with section 86 of the Financial Administration Act (R.S.Q., c. A-6.001).

The statement of use of appropriations for the fiscal year ended March 31, 2005 shows that there were no surplus expenditures or other government costs recorded in the accounts for voted appropriations during the year, with the exception of 334 924 thousand under Program 1 – Secretariat of the Conseil du trésor – Conseil du trésor et Administration gouvernementale, which will be charged to the appropriations allocated by Parliament for this purpose in 2005-2006 in keeping with section 25 of the Financial Administration Act (R.S.Q., c. A-6.001). For the other programs, these appropriations were sufficient to record all expenditures and other costs incurred for goods and service acquired, allocations and transfers due chargeable to these appropriations.

Carole Boisvert

Jean Houde
Deputy Minister of Finance

Carole Boisvert, CA
Comptroller of Finance

Québec, November 30, 2005

REPORT OF EXCESS OF EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

USE OF APPROPRIATIONS

	AUTHORIZED APPROPRIATIONS		EXPENDED APPROPRIATIONS		UNEXPENDED APPROPRIATIONS		
					Voted		
	Voted	Permanent	Voted	Permanent	Carry-overs	Other	Permanent
Assemblée nationale		93 420		91 982			1 438
Personnes désignées par l'Assemblée nationale	30 181	26 058	29 889	25 237	103	189	821
Affaires municipales, Sport et Loisir	1 721 667	324	1 658 439	33	1 948	61 280	291
Agriculture, Pêcheries et Alimentation	672 823	248	666 320	238	58	6 445	10
Conseil du trésor et Administration gouvernementale	536 748	312 991	854 531	301 417	2 375	(320 158)	11 574
Conseil exécutif	232 892	1 998	207 423	1 998	1 549	23 920	
Culture et Communications	540 200	2 111	524 253	2 111	2 948	12 999	
Développement économique et régional et Recherche	895 146	4 596	754 950	4 596	3 704	136 492	
Éducation	11 269 770	715 081	11 110 204	684 463	4 259	155 307	30 618
Emploi, Solidarité sociale et Famille	5 972 253	11 332	5 943 062	11 160	11 647	17 544	172
Environnement	178 500	437	172 916	302	4 215	1 369	135
Finances (excluding debt service)	152 637	10 005	102 237	9 630	3 036	47 364	375
Justice	517 357	130 536	497 561	123 625	2 968	16 828	6 911
Relations avec les citoyens et Immigration	211 618	11 701	207 785	11 387	1 558	2 275	314
Relations internationales	106 038	585	102 406	585	2 265	1 367	
Ressources naturelles, Faune et Parcs	480 957	6 194	444 944	4 433	8 341	27 672	1 761
Revenu	500 663	450 426	475 749	431 446	11 770	13 144	18 980
Santé et Services sociaux	11 878 326	8 390 056	11 855 321	8 256 936	3 829	19 176	133 120
Sécurité publique	942 636	22 356	922 012	22 336	3 250	17 374	20
Transports	1 580 020	4 054	1 552 074	4 054	16 076	11 870	
Travail	85 888	3 009	74 145	3 009	1 664	10 079	
	38 506 320	10 197 518	38 156 221	9 990 978	87 563	262 536	206 540
Finances (debt service)		6 939 000		6 853 239			85 761
	38 506 320	**17 136 518** [1]	**38 156 221**	**16 844 217**	**87 563**	**262 536**	**292 301**
Expenditure *	37 983 176	17 130 111	37 884 420	16 838 817	87 563	11 193	291 294
Loans, investments, advances and others	231 539	180	95 402	180		136 137	
Fixed assets	291 605	6 227	176 399	5 220		115 206	1 007
	38 506 320	**17 136 518** [1]	**38 156 221**	**16 844 217**	**87 563**	**262 536**	**292 301**

1 Permanent appropriations:							
Included in estimates		16 560 321		16 268 020			292 301
Not included in estimates		576 197		576 197			
		17 136 518		**16 844 217**			**292 301**

* Excluding depreciation of fixed assets of 214 925, which does not require appropriations and the negative adjustment of provisions of 17 158.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PORTFOLIO

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Detail page		APPROPRIATIONS		= INITIAL APPROPRIATIONS		
			Expenditure	Invest-ments	Voted and Permanent	Already voted	
						Carry-overs	Voted on over more than one year
					+	+	+
1	2-4	Assemblée nationale	89 734	4 474	94 208		
2	2-10	Personnes désignées par l'Assemblée nationale	52 931	3 395	56 110	216	
3	2-13	Affaires municipales, Sport et Loisir	1 690 273	5 961	1 689 343	6 891	
4	2-34	Agriculture, Pêcheries et Alimentation	637 221	21 218	656 991	1 448	
5	2-40	Conseil du trésor et Administration gouvernementale	566 318	396 468	960 285	2 501	
6	2-50	Conseil exécutif	262 836	972	262 410	1 398	
7	2-58	Culture et Communications	532 822	7 974	537 767	3 029	
8	2-66	Développement économique et régional et Recherche	808 412	79 672	886 209	1 875	
9	2-76	Éducation	11 771 922	178 401	11 945 394	4 929	
10	2-86	Emploi, Solidarité sociale et Famille	5 969 128	2 430	5 489 728	12 930	468 900
11	2-98	Environnement	157 886	16 865	171 937	2 814	
12	2-108	Finances (excluding debt service)	217 958	7 322	221 860	3 420	
13	2-116	Justice	566 137	28 616	583 055	11 698	
14	2-124	Relations avec les citoyens et Immigration	171 738	12 914	183 077	1 575	
15	2-134	Relations internationales	99 531	1 635	98 691	2 475	
16	2-142	Ressources naturelles, Faune et Parcs	424 714	40 284	455 603	9 395	
17	2-152	Revenu	618 171	4 153	572 290	12 143	37 891
18	2-158	Santé et Services sociaux	20 071 826	2 382	20 071 466 [1]	2 742	
19	2-168	Sécurité publique	876 789	29 965	897 725	9 029	
20	2-178	Transports	1 533 827	42 975	1 573 083	3 719	
21	2-186	Travail	63 081	12 372	65 163	1 990	8 300
		Total for programs	47 183 255	900 448	47 472 395	96 217	515 091
	2-110	Finances (debt service)	6 939 000		6 939 000		
		Total *	**54 122 255**	**900 448**	**54 411 395**	**96 217**	**515 091**
		* Voted	37 583 849	893 768	37 866 309 [a]	96 217	515 091
		Permanent	16 538 406	6 680	16 545 086 [1]		
		Not requiring appropriations					
		Negative adjustment of provisions					

a	Initial appropriations authorized by statute	2004, c. 1, March 31, 2004	10 595 983
		2004, c. 7, May 21, 2004	27 270 325
			37 866 308

Total initial appropriations	SUPPLEMENTARY APPROPRIATIONS			Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations (amounts brought forward on following page)	
	Associated with the net voted appropriations	Associated with proceeds from sales	Other				
=	+	+	+	+, (-)	+	=	
94 208			(788) [2]			93 420	1
56 326				(87)		56 239	2
1 696 234	1 578		294 [3]	23 865	20	1 721 991	3
658 439	1 709	10		12 752	161	673 071	4
962 786	481	2		(135 033)	21 503	849 739	5
263 808				(29 820)	902	234 890	6
540 796				1 514	1	542 311	7
888 084				9 111	2 547	899 742	8
11 950 323		1		6 515	28 012	11 984 851	9
5 971 558	4 607			6 067	1 353	5 983 585	10
174 751	2 192	111		1 883		178 937	11
225 280				(62 644)	6	162 642	12
594 753		13		32 926	20 201	647 893	13
184 652	18 136	14	11 104 [4]	9 115	298	223 319	14
101 166				4 982	475	106 623	15
464 998		315		21 113	725	487 151	16
622 324		34		31 628	297 103	951 089	17
20 074 208		1		7 717	186 456	20 268 382	18
906 754		237		42 270	15 731	964 992	19
1 576 802		3 887		3 237	148	1 584 074	20
75 453				12 889	555	88 897	21
48 083 703	28 703	4 625	10 610		576 197	48 703 838	
6 939 000						6 939 000	
55 022 703	**28 703**	**4 625**	**10 610**	-	**576 197** [5]	**55 642 838** *	
38 477 617	28 703					38 506 320	
16 545 086		4 625	10 610 [2 to 4]		576 197	17 136 518	

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1 Including initial appropriations of 4 869 000 established in keeping with estimated contributions to the Health Services Fund and 2 786 173 for the estimated contribution based on the changing needs of the Régie de l'assurance maladie du Québec. Real contributions were 4 873 620 for which expenditures were divided equally among the "Regional Operations" and "Régie de l'assurance maladie du Québec" programs of the Ministère de la Santé et des Services sociaux. This amount also includes the Government contribution of 2 799 109.

[2] 93 420 in permanent appropriations under the Act respecting the National Assembly, R.S.Q., c. A-23.1, although an estimate of 94 208 appeared in the ependiture budget tabled in the National Assembly.

[3] 294 appropriations from 2000-2001 deferred under Order-in-Council 1317-2001 of November 7, 2001, as provided for in the Act respecting the town of Schefferville, S.Q., 1986, c. 51.

[4] 11 104 in permanent appropriations under Order-in-Council 200-2001 of March 7, 2001 as stipulated in the Public Curator Act (R.S.Q., c. C-81).

[5] Not included in budgetary estimates.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PORTFOLIO (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Detail page		Authorized appropriations (amounts brought forward)	UNEXPENDED APPROPRIATIONS			Negative adjustment of provisions
				Suspension of right to commit	Carry-overs	Other	
			(+)	(-)	(-)	(-)	(-)
1	2-4	Assemblée nationale	93 420			1 438	
2	2-10	Personnes désignées par l'Assemblée nationale	56 239		103	1 010	
3	2-18	Affaires municipales, Sport et Loisir	1 721 991		1 948	61 571	
4	2-34	Agriculture, Pêcheries et Alimentation	673 071		58	6 455	1 138
5	2-40	Conseil du trésor et Administration gouvernementale	849 739		2 375	(308 584)	
6	2-50	Conseil exécutif	234 890	682	1 549	23 238	
7	2-58	Culture et Communications	542 311		2 948	12 999	
8	2-66	Développement économique et régional et Recherche	899 742		3 704	136 492	4 381
9	2-76	Éducation	11 984 851		4 259	185 925	8 700
10	2-86	Emploi, Solidarité sociale et Famille	5 983 585	481	11 647	17 235	
11	2-98	Environnement	178 937		4 215	1 504	116
12	2-108	Finances (excluding debt service)	162 642		3 036	47 739	
13	2-116	Justice	647 893		2 968	23 739	2 817
14	2-124	Relations avec les citoyens et Immigration	223 319		1 558	2 589	6
15	2-134	Relations internationales	106 623		2 265	1 367	
16	2-142	Ressources naturelles, Faune et Parcs	487 151		8 341	29 433	
17	2-152	Revenu	951 089		11 770	32 124	
18	2-158	Santé et Services sociaux	20 268 382	490	3 829	151 806	
19	2-168	Sécurité publique	964 992		3 250	17 394	
20	2-178	Transports	1 584 074		16 076	11 870	
21	2-186	Travail	88 897		1 664	10 079	
		Total for programs	48 703 838	1 653	87 563	467 423	17 158
	2-110	Finances (debt service)	6 939 000			85 761	
		Total	* **55 642 838**	**1 653**	**87 563**	**553 184**	**17 158**
		* Voted	38 506 320	1 653	87 563	260 883	
		Permanent	17 136 518			292 301	
		Not requiring appropriations					
		Negative adjustment of provisions					17 158

INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
Loans, investments, advances & others	Fixed assets			2005[6]	2004	
(-)	(-)	=	+	=		
46	4 175	87 761	5 638	93 399	94 232	1
4	1 804	53 318	1 370	54 688	89 543	2
8 395	1 379	1 648 698	3 760	1 652 458	1 574 687	3
3	10 819	654 598	7 539	662 137	662 472	4
3	3 017	1 152 928	34	1 152 962	433 932	5
11	428	208 982	825	209 807	165 232	6
1	3 103	523 260	1 787	525 047	512 232	7
7 278	8 057	739 830	3 538	743 368	727 778	8
78 471	20 879	11 686 617	10 915	11 697 532	11 501 875	9
463	144	5 953 615	1 132	5 954 747	5 989 703	10
11	11 643	161 448	6 859	168 307	183 251	11
1	2 065	109 801	2 255	112 056	111 399	12
4	18 978	599 387	11 856	611 243	575 793	13
139	9 911	209 116	5 257	214 373	224 269	14
394	657	101 940	909	102 849	111 617	15
137	21 355	427 885	17 916	445 801	497 237	16
102	2 378	904 715	1 094	905 809	716 514	17
10	2 306	20 109 941	1 753	20 111 694	19 073 545	18
83	17 547	926 718	16 890	943 608	935 406	19
11	37 810	1 518 307	111 502	1 629 809	1 510 450	20
15	3 164	73 975	2 096	76 071	67 564	21
95 582	181 619	47 852 840	214 925	48 067 765	45 758 731	
		6 853 239		6 853 239	6 655 289	
95 582	**181 619**	**54 706 079**	**214 925**	**54 921 004**	**52 414 020** *	
95 402	176 399	37 884 420		37 884 420	36 303 869	
180	5 220	16 838 817		16 838 817	16 076 617	
			214 925	214 925	215 181	
		(17 158)		(17 158)	(181 647)	

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6 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2005.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appro-priations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		*	*	*	*	*	*
MISSION: HEALTH AND SOCIAL SERVICES							
Portfolio: Santé et Services sociaux							
National Operations	2-158	279 039	2 208				
Permanent		428				1	
Not requiring appropriations							
Regional Operations	2-158	11 541 389	454				
Permanent		2 982 498					
Office des personnes handicapées du Québec	2-160	47 439	80				
Not requiring appropriations							
Régie de l'assurance maladie du Québec	2-160						
Permanent		5 220 673					
Total for the portfolio		20 071 466	2 742			1	
TOTAL FOR THE MISSION		**20 071 466**	**2 742**			**1**	
MISSION: EDUCATION AND CULTURE							
Portfolio: Affaires municipales, Sport et Loisir							
Development of Sport and Recreation	2-22	65 108					
Total for the portfolio		65 108					
Portfolio: Culture et Communications							
Charter of the French Language	2-60	22 074	657				
Not requiring appropriations							
Internal Management, National Institutions and Commission des biens culturels	2-58	78 309	2 372				
Permanent		9					
Not requiring appropriations							
Support for Culture, Communications and Government Corporations	2-58	435 274					
Permanent		2 101					
Total for the portfolio		537 767	3 029				

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* Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2005.

** See components of "Breakdown of authorized appropriations, expenditure and other costs by program, element and supercategory".

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2005 *	 2004
+, (-)	+	=	(-)	(-)	=	+	=	
2 018		283 265	19 701	2 124	261 440		261 440	241 371
		429	205		224		224	729
						1 612	1 612	1 899
(450)		11 541 393	3 005		11 538 388		11 538 388	10 987 294
	38 295	3 020 793			3 020 793		3 020 793	2 912 922
6 149		53 668	299	192	53 177		53 177	52 386
						141	141	190
	148 161	5 368 834	132 915		5 235 919		5 235 919	4 876 754
7 717	186 456	20 268 382	156 125	2 316	20 109 941	1 753	20 111 694	19 073 545
7 717	**186 456**	**20 268 382**	**156 125**	**2 316**	**20 109 941**	**1 753**	**20 111 694**	**19 073 545**
1 493		66 601	4		66 597		66 597	66 707
1 493		66 601	4		66 597		66 597	66 707
(87)		22 644	668	254	21 722		21 722	22 017
						301	301	379
1 601		82 282	6 136	2 850	73 296		73 296	74 813
	1	10			10		10	10
						1 486	1 486	1 456
		435 274	9 143		426 131		426 131	411 453
		2 101			2 101		2 101	2 104
1 514	1	542 311	15 947	3 104	523 260	1 787	525 047	512 232

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appro-priations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: EDUCATION AND CULTURE (cont'd)							
Portfolio: Éducation							
Administration and Consulting	2-76	144 307	4 080				
Permanent		10				1	
Not requiring appropriations							
Financial Assistance for Education	2-78	389 538	849				
Permanent		49 125					
Not requiring appropriations							
Negative adjustment of provisions							
Pre-school, Primary and Secondary Education	2-78	7 060 893					
Higher Education	2-78	3 646 519					
Tourism and Hotel Industry Training	2-76	17 069					
Retirement Plans	2-80						
Permanent		637 933					
Total for the portfolio		11 945 394	4 929			1	
Portfolio: Relations avec les citoyens et Immigration							
Immigration, Integration and Regionalization	2-124	90 334	21		18 136		
Permanent		10				14	
Not requiring appropriations							
Negative adjustment of provisions							
Total for the portfolio		90 344	21		18 136	14	
TOTAL FOR THE MISSION		**12 638 613**	**7 979**		**18 136**	**15**	
MISSION: ECONOMY AND ENVIRONMENT							
Portfolio: Affaires municipales, Sport et Loisir							
Housing	2-22	323 922					
Upgrading Infrastructure and Urban Renewal	2-18	502 506	1 638				
Greater Montréal Promotion and Development	2-18	63 736					
Permanent							
Total for the portfolio		890 164	1 638				

1 The decrease is due to the changes envisaged in the regulations respecting financial assistance for education expenses for the portion of scholarships converted into loans.

2 The decrease is due mainly to the re-evaluation of the provision for bankruptcy files given that debtors cannot be freed from their education-related debts for ten years.

3 The decrease is due mainly to the 2003-2004 down ward re-evaluation of the historical bankruptcy rate.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2005 *	EXPENDITURE 2004
+, (-)	+	=	(-)	(-)	=	+	=	
1 110		149 497	22 895	11 911	114 691		114 691	117 554
	32	43	1		42		42	56
						4 963	4 963	3 635
2 502		392 889	85 172	87 439	220 278		220 278 [1]	318 399
		49 125	18 353		30 772		30 772 [2]	67 242
						5 952	5 952	624
			8 700		(8 700)		(8 700) [3]	(75 183)
4 914		7 065 807	51 346		7 014 461		7 014 461	6 872 694
(2 011)		3 644 508	153		3 644 355		3 644 355	3 520 715
		17 069			17 069		17 069	17 057
	27 980	665 913	12 264		653 649		653 649	659 082
6 515	28 012	11 984 851	198 884	99 350	11 686 617	10 915	11 697 532	11 501 875
9 583		118 074	406	2 679	114 989		114 989	121 414
	14	38	14		24		24	41
						2 396	2 396	2 310
			6		(6)		(6)	
9 583	14	118 112	426	2 679	115 007	2 396	117 403	123 765
19 105	**28 027**	**12 711 875**	**215 261**	**105 133**	**12 391 481**	**15 098**	**12 406 579**	**12 204 579**
7 131		331 053	6 643		324 410		324 410	300 529
(17 659)		486 485	15 233		471 252		471 252	550 522
685		64 421	17		64 404		64 404	67 723
	16	16			16		16	
(9 843)	16	881 975	21 893		860 082		860 082	918 774

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Agriculture, Pêcheries et Alimentation							
Bio-food Company Development, Training and Food Quality	2-34	340 224	1 404		1 128		
Permanent		77				10	
Not requiring appropriations							
Negative adjustment of provisions							
Government Agencies	2-34	316 690	44		581		
Not requiring appropriations							
Total for the portfolio		656 991	1 448		1 709	10	
Portfolio: Développement économique et régional et Recherche							
Regional and Economic Development	2-66	472 242					
Permanent		2 030					
Negative adjustment of provisions							
Department Administration	2-66	53 268	1 490				
Permanent		19					
Not requiring appropriations							
Promotion and Development of Tourism	2-68	118 407					
Permanent							
Research, Science and Technology	2-68	240 243	385				
Total for the portfolio		886 209	1 875				
Portfolio: Emploi, Solidarité sociale et Famille							
Employment Assistance Measures	2-86	903 334	49				
Total for the portfolio		903 334	49				
Portfolio: Environnement							
Bureau d'audiences publiques sur l'environnement	2-98	5 227	150				
Not requiring appropriations							
Environmental Protection	2-98	166 676	2 664		2 192		
Permanent		34				111	
Not requiring appropriations							
Negative adjustment of provisions							
Total for the portfolio		171 937	2 814		2 192	111	

4 The variation is due mainly to the decrease, in 2003-2004, in risks of loss on certain guaranteed financial measures.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2005 *	2004
+, (-)	+	=	(-)	(-)	=	+	=	
12 270		355 026	6 444	10 422	338 160		338 160	340 022
	161	248	10		238		238	145
						7 269	7 269	6 431
			1 138		(1 138)		(1 138)	(1 336)
482		317 797	59	400	317 338		317 338	316 857
						270	270	353
12 752	161	673 071	7 651	10 822	654 598	7 539	662 137	662 472
(12 406)		459 836	131 022	7 275	321 539		321 539	343 795
	352	2 382			2 382		2 382	1 441
			4 381		(4 381)		(4 381)[4]	(37 154)
3 641		58 399	4 424	8 060	45 915		45 915	48 837
	2 195	2 214			2 214		2 214	17
						3 538	3 538	1 708
15 995		134 402			134 402		134 402	134 361
								7
1 881		242 509	4 750		237 759		237 759	234 766
9 111	2 547	899 742	144 577	15 335	739 830	3 538	743 368	727 778
15 367		918 750	843		917 907		917 907	944 116
15 367		918 750	843		917 907		917 907	944 116
527		5 904	311	52	5 541		5 541	5 944
						65	65	54
1 064		172 596	5 273	11 602	155 721		155 721	169 217
292		437	135		302		302	210
						6 794	6 794	7 826
			116		(116)		(116)	
1 883		178 937	5 835	11 654	161 448	6 859	168 307	183 251

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Relations internationales							
International Affairs	2-134	98 581	2 475				
Permanent		110					
Not requiring appropriations							
Total for the portfolio		98 691	2 475				
Portfolio: Ressources naturelles, Faune et Parcs							
Management of Natural Resources and Wildlife	2-142	404 012	9 395				
Permanent		5 114				315	
Not requiring appropriations							
Promotion and Development of Québec's Capital	2-142	46 437					
Permanent		40					
Not requiring appropriations							
Total for the portfolio		455 603	9 395			315	
Portfolio: Transports							
Administration and Corporate Services	2-180	93 823	2 817				
Permanent		19					
Not requiring appropriations							
Transportation Infrastructures	2-178	1 129 515					
Permanent						3 887	
Not requiring appropriations							
Transportation Systems	2-178	349 726	902				
Permanents							
Not requiring appropriations							
Total for the portfolio		1 573 083	3 719			3 887	
TOTAL FOR THE MISSION		**5 636 012**	**23 413**		**3 901**	**4 323**	
MISSION: SUPPORT FOR INDIVIDUALS AND FAMILIES							
Portfolio: Emploi, Solidarité sociale et Famille							
Assistance Measures for Families and Children	2-88	1 653 758		189 900			
Permanent		4 460					
Financial Assistance Measures	2-86	2 706 946	5 531	279 000			
Permanent		5 500					
Management Support	2-88	215 711	7 350		4 607		
Permanent		19					
Not requiring appropriations							
Total for the portfolio		4 586 394	12 881	468 900	4 607		

5 The variation is due mainly to the increase in activities in the conservation and highway system improvement fund and to a change in the subsidy payment schedule for the Local highway system maintenance financial assistance fund.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2005 *	2004
+, (-)	+	=	(-)	(-)	=	+	=	
4 982		106 038	3 632	1 050	101 356		101 356	110 025
	475	585		1	584		584	434
						909	909	1 158
4 982	475	106 623	3 632	1 051	101 940	909	102 849	111 617
13 124		426 531	33 063	21 354	372 114		372 114	409 717
	725	6 154	1 721	3	4 430		4 430	17 096
						17 907	17 907	19 593
7 989		54 426	2 950	135	51 341		51 341	50 820
		40	40					
						9	9	11
21 113	725	487 151	37 774	21 492	427 885	17 916	445 801	497 237
374		97 014	10 848	5 234	80 932		80 932	81 162
	148	167			167		167	369
						7 411	7 411	11 620
(2 584)		1 126 931	15 485	30 480	1 080 966		1 080 966	971 053
		3 887			3 887		3 887	1 448
						103 458	103 458	105 289
5 447		356 075	1 613	2 107	352 355		352 355	338 893
								1
						633	633	615
3 237	148	1 584 074	27 946	37 821	1 518 307	111 502	1 629 809	1 510 450
58 602	**4 072**	**5 730 323**	**250 151**	**98 175**	**5 381 997**	**148 263**	**5 530 260**	**5 555 695**
(5 810)		1 837 848	3 551		1 834 297		1 834 297	1 791 776
	1 290	5 750	40		5 710		5 710	3 449
10 710		3 002 187	18 158	490	2 983 539		2 983 539	3 027 904
		5 500	132		5 368		5 368	9 062
(14 200)		213 468	6 639	117	206 712		206 712	210 997
	63	82			82		82	67
						1 132	1 132	2 332
(9 300)	1 353	5 064 835	28 520	607	5 035 708	1 132	5 036 840	5 045 587

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: SUPPORT FOR INDIVIDUALS AND FAMILIES (cont'd)							
Portfolio: Justice							
Assistance to Persons Brought before the Courts	2-118	118 551					
Permanent		52 692					
Total for the portfolio		171 243					
TOTAL FOR THE MISSION		**4 757 637**	**12 881**	**468 900**	**4 607**		
MISSION: ADMINISTRATION AND JUSTICE							
Portfolio: Assemblée nationale							
Secrétariat général adjoint aux affaires administratives	2-4						
Permanent		31 817					(837)
Not requiring appropriations							
Secrétariat général, parliamentary affairs and institutional affairs	2-4						
Permanent		18 224					(1)
Not requiring appropriations							
Statutory Support Services for Parliamentarians	2-4						
Permanent		44 167					50
Total for the portfolio		94 208					(788)
Portfolio: Personnes désignées par l'Assemblée nationale							
Administration of the Electoral System	2-10						
Permanent		25 907					
Not requiring appropriations							
The Lobbyists Commissioner	2-12	2 478					
Not requiring appropriations							
The Public Protector	2-10	8 362	216				
Permanent		250					
Not requiring appropriations							
The Auditor General	2-10	19 113					
Not requiring appropriations							
Total for the portfolio		56 110	216				

6 The decrease is due mainly to the holding of general elections on April 14, 2003.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions	Investments	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2005 *	2004
			**	**				
+, (-)	+	=	(-)	(-)	=	+	=	
9 800		128 351			128 351		128 351	122 157
	18 591	71 283			71 283		71 283	68 248
9 800	18 591	199 634			199 634		199 634	190 405
500	**19 944**	**5 264 469**	**28 520**	**607**	**5 235 342**	**1 132**	**5 236 474**	**5 235 992**
328		31 308	41	4 172	27 095		27 095	24 475
						5 638	5 638	5 242
(265)		17 958	1 076	7	16 875		16 875	16 233
								506
(63)		44 154	321	42	43 791		43 791	47 776
		93 420	1 438	4 221	87 761	5 638	93 399	94 232
(99)		25 808	821	606	24 381		24 381 *	59 833
						643	643	1 018
		2 478	189	40	2 249		2 249	1 643
						99	99	91
12		8 590	71	939	7 580		7 580	7 451
		250			250		250	250
						127	127	137
		19 113	32	223	18 858		18 858	18 605
						501	501	515
(87)		56 239	1 113	1 808	53 318	1 370	54 688	89 543

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Affaires municipales, Sport et Loisir							
General Administration	2-20	56 221	1 673				
Permanent		10					
Not requiring appropriations							
Commission municipale du Québec	2-22	3 126	13				
Not requiring appropriations							
Compensation in lieu of Taxes and Financial Assistance to Municipalities	2-20	660 082	3 460				
Permanent							294
Régie du logement	2-24	14 632	107		1 578		
Not requiring appropriations							
Total for the portfolio		734 071	5 253		1 578		294
Portfolio: Conseil du trésor et Administration gouvernementale							
Commission de la fonction publique	2-42	3 307	81				
Not requiring appropriations							
Contingency Fund	2-44	498 560					
e-Government	2-40	34 340	206				
Not requiring appropriations							
Retirement and Insurance Plans	2-42	4 389					
Permanent		291 476					
Secrétariat du Conseil du trésor	2-40	128 203	2 214		481		
Permanent		10				2	
Not requiring appropriations							
Ajustements négatifs de provisions							
Total for the portfolio		960 285	2 501		481	2	

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7 The increase is due mainly to certain financial measures of the fiscal pact: the redistribution of certain taxes, the program involving the increase in compensation in lieu of taxes and the program for the diversification of certain municipal revenues.

8 The variation is due primarily to the 673 000 provision for wage equity posted in 2004-2005.

9 The variation is due mainly to the re-evaluation of the provision for sick leave and vacation time at March 31, 2004 to reflect sick days lost upon employee departures.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2005 *	EXPENDITURE 2004
+, (-)	+	=	(-)	(-)	=	+	=	
2 911		60 805	5 909	1 125	53 771		53 771	52 912
	4	14			14		14	10
						3 544	3 544	2 795
173		3 312	142		3 170		3 170	3 431
						34	34	47
29 204		692 746	35 127	8 394	649 225		649 225 [7]	513 863
		294	291		3		3	
(73)		16 244	153	255	15 836		15 836	15 997
						182	182	151
32 215	4	773 415	41 622	9 774	722 019	3 760	725 779	589 206
1		3 389	404	27	2 958		2 958	2 681
						31	31	31
(498 560)								
(6 419)		28 127	12 960	2 990	12 177		12 177	7 944
		4 389	1 736		2 653		2 653	2 650
	21 503	312 979	11 571		301 408		301 408	321 986
369 945		500 843	(332 883)	3	833 723		833 723 [8]	166 593
		12	3		9		9	10
						3	3	11
							[9]	(67 974)
(135 033)	21 503	849 739	(306 209)	3 020	1 152 928	34	1 152 962	433 932

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appro-priations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Conseil exécutif							
Native Affairs	2-52	157 000	134				
Permanent							
Not requiring appropriations							
Canadian Intergovernmental Affairs	2-50	12 827	165				
Permanent		10					
Not requiring appropriations							
Lieutenant-Governor's Office	2-50	857					
Youth	2-52	20 889	124				
Not requiring appropriations							
Reform of Democratic Institutions	2-52	1 276	48				
Permanent		10					
Support Services for the Premier and the Conseil exécutif	2-50	68 465	927				
Permanent		1 076					
Not requiring appropriations							
Total for the portfolio		262 410	1 398				
Portefeuille: Finances							
Department Administration	2-108	63 440	1 709				
Permanent		10					
Not requiring appropriations							
Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	2-108	148 421	1 711				
Permanent		9 989					
Not requiring appropriations							
Total for the portfolio		221 860	3 420				
Portfolio: Justice							
Judicial Activity	2-116	25 271	420				
Permanent		46 971					
Administration of Justice	2-116	317 856	11 263				
Permanent		10 659				13	
Not requiring appropriations							
Negative adjustment of provisions							
Administrative Justice	2-118	11 055	15				
Total for the portfolio		411 812	11 698			13	

10 The increase is due mainly to the increase in the amounts paid included under agreements with Québec Native people.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2005 *	2004
+, (-)	+	=	(-)	(-)	=	+	=	
(4 871)		152 263	13 948	43	138 272		138 272 [10]	100 779
	1	1			1		1	28
						30	30	185
(388)		12 604	2 120	34	10 450		10 450	11 723
	56	66			66		66	50
						59	59	95
160		1 017	52		965		965	1 030
10		21 023	2 476	12	18 535		18 535	11 534
						18	18	24
246		1 570	390		1 180		1 180	1 236
		10			10		10	11
(24 977)		44 415	6 483	350	37 582		37 582	35 618
	845	1 921			1 921		1 921	2 079
						718	718	840
(29 820)	902	234 890	25 469	439	208 982	825	209 807	165 232
53		65 202	7 475	1 722	56 005		56 005	61 901
	6	16			16		16	18
						1 403	1 403	1 726
(62 697)		87 435	42 925	344	44 166		44 166	36 963
		9 989	375		9 614		9 614	9 836
						852	852	955
(62 644)	6	162 642	50 775	2 066	109 801	2 255	112 056	111 399
		25 691	1 804	575	23 312		23 312	23 413
	1 597	48 568		202	48 366		48 366	46 602
23 073		352 192	17 941	18 205	316 046		316 046	289 465
	13	10 685	6 911		3 774		3 774	9 090
						11 856	11 856	6 398
			2 817		(2 817)		(2 817)	
53		11 123	51		11 072		11 072	10 420
23 126	1 610	448 259	29 524	18 982	399 753	11 856	411 609	385 388

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over mor than one yea			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Relations avec les citoyens et Immigration							
Status of Women	2-128	6 963	181				
Not requiring appropriations							
Advisory and Protection Organizations Reporting to the Minister	2-126	25 563	46				
Not requiring appropriations							
Public Curator	2-126	40 860	1 304				
Permanent							11 104
Not requiring appropriations							
Citizen Relations and Management of Identify	2-124	18 879	23				
Permanent		468					
Not requiring appropriations							
Total for the portfolio		92 733	1 554				11 104
Portfolio: Revenu							
Tax Administration	2-152	419 001	12 143	37 891			
Permanent		153 289				34	
Not requiring appropriations							
Total for the portfolio		572 290	12 143	37 891		34	
Portfolio: Sécurité publique							
Agencies Reporting to the Minister	2-170	28 650	871				
Permanent		4					
Security, Prevention and Internal Management	2-168	410 570					
Permanent		6 384				15	
Not requiring appropriations							
Sûreté du Québec	2-168	452 117	8 158				
Permanent						222	
Not requiring appropriations							
Total for the portfolio		897 725	9 029			237	
Portfolio: Travail							
Labour	2-186	62 709	1 990	8 300			
Permanent		2 454					
Not requiring appropriations							
Total for the portfolio		65 163	1 990	8 300			
TOTAL FOR THE MISSION		**4 368 667**	**49 202**	**46 191**	**2 059**	**286**	**10 610**

11 The variation is due mainly to the increase in the expenditure for bad debts due to the increase in receivables following the intensification of auditing activities and investigations and the re-evaluation of the provision for doubtful debts.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2005 *	2004
+, (-)	+	=	(-)	(-)	=	+	=	
(109)		7 035	190		6 845		6 845	7 032
						24	24	50
144		25 753	154	388	25 211		25 211	25 447
						275	275	235
(45)		42 119	3 059	6 508	32 552		32 552	34 555
(292)	6	10 818	300		10 518		10 518	6 830
						2 230	2 230	2 127
(265)		18 637	24	347	18 266		18 266	23 378
99	278	845		128	717		717	745
						332	332	105
(468)	284	105 207	3 727	7 371	94 109	2 861	96 970	100 504
31 628		500 663	24 914	2 480	473 269		473 269	484 598
	297 103	450 426	18 980		431 446		431 446 [11]	230 542
						1 094	1 094	1 374
31 628	297 103	951 089	43 894	2 480	904 715	1 094	905 809	716 514
1 782		31 303	1 989	340	28 974		28 974	28 717
		4	4					
5 474		416 044	3 076	3 916	409 052		409 052	421 274
	14 266	20 665	16	2	20 647		20 647	19 484
						4 734	4 734	6 366
35 014		495 289	15 559	13 150	466 580		466 580	443 810
	1 465	1 687		222	1 465		1 465	1 634
						12 156	12 156	14 121
42 270	15 731	964 992	20 644	17 630	926 718	16 890	943 608	935 406
12 889		85 888	11 743	3 164	70 981		70 981	62 139
	555	3 009		15	2 994		2 994	2 872
						2 096	2 096	2 553
12 889	555	88 897	11 743	3 179	73 975	2 096	76 071	67 564
(85 924)	**337 698**	**4 728 789**	**(76 260)**	**70 970**	**4 734 079**	**48 679**	**4 782 758**	**3 688 920**

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: DEBT SERVICE							
Portefeuille: Finances							
Debt Service and Interest on the Retirement Plans Account	2-110						
Permanent		6 939 000					
Total for the portfolio		6 939 000					
TOTAL FOR THE MISSION		**6 939 000**					
TOTAL OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS		**54 411 395**	**96 217**	**515 091**	**28 703**	**4 625**	**10 610**
Voted		37 866 309	96 217	515 091	28 703		
Permanent		16 545 086				4 625	10 610
Not requiring appropriations							
Negative adjustment of provisions							

12 Including 4 066 814 (2004: 3 912 936) for direct debt service and 2 786 425 (2004: 2 742 353) for interest on the pension plans account.
13 Not included in budgetary estimates.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2005 *	EXPENDITURE 2004
+, (-)	+	=	(-)	(-)	=	+	=	
		6 939 000	85 761		6 853 239		6 853 239 [12]	6 655 289
		6 939 000	85 761		6 853 239		6 853 239	6 655 289
		6 939 000	**85 761**		**6 853 239**		**6 853 239**	**6 655 289**
	576 197 [13]	**55 642 838**	**659 558**	**277 201**	**54 706 079**	**214 925**	**54 921 004**	**52 414 020**
		38 506 320	350 099	271 801	37 884 420		37 884 420	36 303 869
	576 197	17 136 518	292 301	5 400	16 838 817		16 838 817	16 076 617
						214 925	214 925	215 181
			17 158		(17 158)		(17 158)	(181 647)

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
ASSEMBLÉE NATIONALE	89 184	87 761	67 108
PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE			
Lobbyists Commissioner	2 417	2 249	1 732
Chief Electoral Officer - Commission de la représentation	24 694	24 381	14 336
Public Protector	7 902	7 830	6 140
Auditor General	18 860	18 858	14 729
	53 873	53 318	36 937
AFFAIRES MUNICIPALES, SPORT ET LOISIR			
Ministère des Affaires municipales, du Sport et du Loisir	1 682 877	1 629 692	37 225
Commission municipale du Québec	3 287	3 170	2 652
Régie du logement	15 989	15 836	12 157
	1 702 153	1 648 698	52 034
AGRICULTURE, PÊCHERIES ET ALIMENTATION			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	643 475	642 260	116 314
Commission de protection du territoire agricole du Québec	8 764	8 764	6 974
Régie des marchés agricoles et alimentaires du Québec	3 632	3 574	2 770
	655 871	654 598	126 058
CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE			
Conseil du trésor et Administration gouvernementale	830 632	1 149 970	1 100 443
Commission de la fonction publique	3 355	2 958	2 445
	833 987	1 152 928	1 102 888
CONSEIL EXÉCUTIF			
Ministère du Conseil exécutif	233 140	208 264	36 068
Conseil permanent de la jeunesse	734	718	490
	233 874	208 982	36 558
CULTURE ET COMMUNICATIONS			
Ministère de la Culture et des Communications	515 222	503 073	46 675
Commission de toponymie	1 158	1 158	916
Commission des biens culturels du Québec	402	402	245
Conseil supérieur de la langue française	1 474	1 473	885
Office québécois de la langue française	17 164	17 154	13 359
	535 420	523 260	62 080

* Excluding depreciation of fixed assets, which does not require appropriations.

** Depreciation expenditure is included in the "Operating" supercategory.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
20 625		28			5 638	93 399
517					99	2 348
7 300		2 745			643	25 024
1 690					127	7 957
4 129					501	19 359
13 636		2 745			1 370	54 688
17 400	1 083	1 570 394	3 590		3 544	1 633 236
518					34	3 204
3 679					182	16 018
21 597	1 083	1 570 394	3 590		3 760	1 652 458
41 516	30	484 400			7 269	649 529
1 790					270	9 034
804						3 574
44 110	30	484 400			7 539	662 137
23 287		21 274	4 966		3	1 149 973
513					31	2 989
23 800		21 274	4 966		34	1 152 962
18 741		153 455			820	209 084
228					5	723
18 969		153 455			825	209 807
27 222	597	428 579			1 491	504 564
242						1 158
157						402
578		10			8	1 481
3 566		229			288	17 442
31 765	597	428 818			1 787	525 047

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET RECHERCHE			
Ministère du Développement économique et régional et de la Recherche	694 144	647 559	69 987
Conseil de la science et de la technologie	1 910	1 832	1 025
Investissement Québec	119 448	90 439	
	815 502	739 830	71 012
ÉDUCATION			
Ministère de l'Éducation	11 802 048	11 682 387	85 681
Commission consultative de l'enseignement privé	117	117	86
Commission d'évaluation de l'enseignement collégial	2 231	1 902	1 531
Conseil supérieur de l'éducation	2 329	2 211	1 560
	11 806 725	11 686 617	88 858
EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE			
Ministère de l'Emploi, de la Solidarité sociale et de la Famille	5 981 237	5 952 231	203 560
Conseil de la famille et de l'enfance	1 079	1 013	785
Conseil des aînés[1]	371	371	302
	5 982 687	5 953 615	204 647
ENVIRONNEMENT			
Ministère de l'Environnement	156 655	155 907	102 210
Bureau d'audiences publiques sur l'environnement	5 852	5 541	3 687
	162 507	161 448	105 897
FINANCES			
Ministère des Finances	7 078 492	6 947 392	42 672
Le Registraire des entreprises	16 101	15 648	10 250
	7 094 593	6 963 040	52 922
JUSTICE			
Ministère de la Justice	545 857	527 378	177 953
Comité de la rémunération des juges de la Cour du Québec et des cours municipales	469	469	
Conseil de la justice administrative	379	331	146
Conseil de la magistrature	2 047	2 047	297
Tribunal des droits de la personne	70 317	69 162	64 329
	619 069	599 387	242 725

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[1] Under the Minister for the Status of Seniors and Minister for Family Welfare as of October 21, 2004 under Order-in-Council 989-2004.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
43 071	(1 999)	458 152	78 348		3 538	651 097
807						1 832
	6 027	84 412				90 439
43 878	4 028	542 564	78 348		3 538	743 368
42 244	22 072	11 532 390			10 872	11 693 259
31						117
371					19	1 921
651					24	2 235
43 297	22 072	11 532 390			10 915	11 697 532
115 479	11 078	4 631 174	990 940		1 132	5 953 363
228						1 013
69						371
115 776	11 078	4 631 174	990 940		1 132	5 954 747
35 798	(116)	18 015			6 794	162 701
1 854					65	5 606
37 652	(116)	18 015			6 859	168 307
28 752		21 779	950	6 853 239	1 833	6 949 225
5 392	6				422	16 070
34 144	6	21 779	950	6 853 239	2 255	6 965 295
138 711	(2 817)	203 047	10 484		11 856	539 234
469						469
185						331
1 750						2 047
4 833						69 162
145 948	(2 817)	203 047	10 484		11 856	611 243

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
RELATIONS AVEC LES CITOYENS ET IMMIGRATION			
Ministère des Relations avec les citoyens et de l'Immigration	136 547	136 526	75 641
Commission d'accès à l'information	4 254	4 254	3 431
Commission des droits de la personne et des droits de la jeunesse	12 901	12 851	9 886
Conseil des relations interculturelles	680	662	490
Conseil du statut de la femme	4 460	4 309	3 240
Curateur public	43 737	43 070	32 839
Office de la protection du consommateur	7 471	7 444	5 926
	210 050	209 116	131 453
RELATIONS INTERNATIONALES	104 914	101 940	51 011
RESSOURCES NATURELLES, FAUNE ET PARCS	446 549	427 885	123 093
REVENU	948 048	904 715	273 570
SANTÉ ET SERVICES SOCIAUX			
Ministère de la Santé et des Services sociaux	14 832 287	14 812 600	51 131
Agence d'évaluation des technologies et des modes d'intervention en santé	1 217	1 140	366
Conseil de la santé et du bien-être	1 220	944	490
Conseil des aînés [2]	256	256	196
Conseil du médicament	4 394	2 192	1 214
Conseil médical du Québec	662	374	255
Office des personnes handicapées du Québec	53 476	53 177	7 412
Protecteur des usagers en matière de santé et de services sociaux	3 353	3 339	2 126
Régie de l'assurance maladie du Québec	5 368 834	5 235 919	
	20 265 699	20 109 941	63 190
SÉCURITÉ PUBLIQUE			
Ministère de la Sécurité publique	906 308	897 744	429 265
Bureau du coroner	6 922	6 921	3 847
Comité de déontologie policière	2 046	2 046	1 422
Commissaire à la déontologie policière	2 873	2 873	2 250
Commission québécoise des libérations conditionnelles	2 991	2 991	2 102
Régie des alcools, des courses et des jeux	14 147	14 143	10 641
	935 287	926 718	449 527

[2] Included in the Health and Social Services portfolio until October 21, 2004 (Order-in-Council 989-2004).

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
34 868	(6)	26 023			2 745	139 271
823					40	4 294
2 965					144	12 995
172					1	663
1 069					7	4 316
10 225	6				2 230	45 300
1 518					90	7 534
51 640		26 023			5 257	214 373
15 908		23 840	11 181		909	102 849
85 172	537	71 966	147 117		17 916	445 801
101 194	414 350	123	115 478		1 094	905 809
72 284		14 689 185			1 612	14 814 212
774						1 140
354		100				944
60						256
978						2 192
119						374
2 043		43 722			141	53 318
1 213						3 339
		5 235 919				5 235 919
77 825		19 968 926			1 753	20 111 694
227 381	181	50 112	190 805		16 890	914 634
3 074						6 921
624						2 046
623						2 873
889						2 991
3 502						14 143
236 093	181	50 112	190 805		16 890	943 608

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
TRANSPORTS			
Ministère des Transports	1 528 877	1 506 430	180 119
Commission des transports du Québec	11 974	11 877	8 501
	1 540 851	1 518 307	188 620
TRAVAIL			
Ministère du Travail	35 825	35 017	13 258
Commission de l'équité salariale	5 799	5 409	4 076
Conseil consultatif du travail et de la main-d'oeuvre	425	368	234
Conseil des services essentiels	2 871	2 871	2 117
Régie du bâtiment du Québec	31 520	30 310	22 382
	76 440	73 975	42 067
TOTAL FOR THE GOVERNMENT	**55 113 283**	**54 706 079**	**3 572 255**

For detail by category, see section 2, by portfolio.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
307 014	148	433 569	585 580		110 869	1 617 299
3 376					633	12 510
310 390	148	433 569	585 580		111 502	1 629 809
4 639	2	17 118			516	35 533
1 333					57	5 466
134					5	373
754					59	2 930
7 818	110				1 459	31 769
14 678	112	17 118			2 096	76 071
1 488 097	**451 289**	**40 201 760**	**2 139 439**	**6 853 239**	**214 925**	**54 921 004**

SUMMARY OF TRANSFER EXPENDITURE

Fiscal year ended March 31, 2005
(in thousands of dollars)

BENEFICIARY *	Remuneration	Operating
Enterprises	583	171
Health and social services institutions	9 456 928	3 537 162
School boards and educational institutions	8 662 079	1 330 552
Municipalities and municipal bodies		
Non-profit organizations	68 611	40 637
Individuals:		
Income security		
Health insurance	3 738 445	
Other	46 795	
Government enterprises and agencies	433 539	230 867
	22 406 980	**5 139 389**
BREAKDOWN:		
1 Assemblée nationale		
2 Personnes désignées par l'Assemblée nationale		
3 Affaires municipales, Sport et Loisir	17 107	7 578
4 Agriculture, Pêcheries et Alimentation	40 946	21 992
5 Conseil du trésor et Administration gouvernementale	19 788	110
6 Conseil exécutif		
7 Culture et Communications	83 810	62 493
8 Développement économique et régional et Recherche	35 342	32 820
9 Éducation	8 654 889	1 336 329
10 Emploi, Solidarité sociale et Famille	7 259	28 783
11 Environnement		
12 Finances	15 827	
13 Justice	120 465	16 564
14 Relations avec les citoyens et Immigration		
15 Relations internationales		
16 Ressources naturelles, Faune et Parcs	5 443	3 876
17 Revenu		
18 Santé et Services sociaux	13 367 188	3 628 844
19 Sécurité publique		
20 Transports	38 916	
21 Travail		
	22 406 980	**5 139 389**

Total transfers for capital expenditures and the repayment of principal on borrowings contracted for capital expenditures.

* Corresponds to the entity to which these sums are ultimately destined. If the assistance is paid by an intermediary and the end beneficiary cannot be identified after a reasonable effort, the initial beneficiary is indicated.

1 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2005.

Capital		Interest	Support	2005	2004	
Principal	Other					
7 498	27 367	3 171	945 551	984 341	1 009 905	
264 042	13 937	272 137	196 553	13 740 759	13 095 765	
464 831	17 604	613 308	240 289	11 328 663	11 078 111	
256 688	17 314	364 352	901 432	1 569 786	1 474 218	
60 021	20 978	74 274	2 153 334	2 417 855	2 345 913	
			3 209 061	3 209 061	3 240 255	
			1 668 321	5 406 766	5 015 020	
4 394	23 972	1 708	423 924	500 793	596 225	
46 874	35 512	64 642	232 302	1 043 736	966 102	
1 104 348	**186 684**	**1 393 592**	**9 970 767**	**40 201 760**	**38 821 514**	
			28	28	128	1
			2 745	2 745	2 942	2
224 751	17 661	359 075	944 222	1 570 394	1 494 153	3
	23 003		398 459	484 400	486 869	4
	57		1 319	21 274	31 293	5
	10 495	6 651	136 309	153 455	97 791	6
65 224	4 080	34 392	178 819	428 818	414 265	7
	24 250	29 715	420 437	542 564	555 316	8
452 246	16 611	603 748	468 567	11 532 390	11 373 283	9
	1 555		4 593 577	4 631 174	4 600 147	10
	4 007	1 080	12 928	18 015	18 474	11
			5 952	21 779	16 878	12
	1 765		64 253	203 047	193 276	13
			26 023	26 023	28 665	14
			23 840	23 840	28 039	15
	2 216	12 725	47 706	71 966	85 251	16
			123	123	124	17
263 994	28 528	272 085	2 408 287	19 968 926	18 936 938	18
	38		50 074	50 112	59 465	19
98 133	52 418	74 121	169 981	433 569	389 617	20
			17 118	17 118	8 400	21
1 104 348	**186 684**	**1 393 592**	**9 970 767**	**40 201 760**	**38 821 514**	
1 291 032						

SUMMARY OF ALLOCATIONS TO A SPECIAL FUND

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Remuneration	Operating	Capital	Interest	Support	2005	2004[1]
Affaires municipales, Sport et Loisir					3 590	3 590	3 590
Conseil du trésor et Administration gouvernementale	21	3 508	1 349	88		4 966	54 117
Développement économique et régional et Recherche	5 072	25 306			47 970	78 348	86 109
Emploi, Solidarité sociale et Famille	156 513	40 900	27 247	2 216	764 064	990 940	1 037 100
Finances		950				950	950
Justice	215	977			9 292	10 484	3 544
Relations internationales	244	9 490	981	466		11 181	10 028
Ressources naturelles, Faune et Parcs	73 155	20 280		24 400	29 282	147 117	165 242
Revenu	62 346	19 738	28 375	5 019		115 478	112 910
Sécurité publique	147 374	37 508	5 923			190 805	182 280
Transports	72 538	31 391	270 447	211 204		585 580	500 117
	517 478	**190 048**	**334 322**	**243 393**	**854 198**	**2 139 439**	**2 155 987**

[1] Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2005.

SUMMARY OF REMUNERATION BY SUPERCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Remuneration	Transfer	Allocation to a special fund	Total expenditure	Fixed assets	Total remuneration
Assemblée nationale	67 108			67 108	570	67 678
Personnes désignées par l'Assemblée nationale	36 937			36 937		36 937
Affaires municipales, Sport et Loisir	52 034	17 107		69 141	1	69 142
Agriculture, Pêcheries et Alimentation	126 058	40 946		167 004	919	167 923
Conseil du trésor et Administration gouvernementale	1 102 888	19 788	21	1 122 697	845	1 123 542
Conseil exécutif	36 558			36 558		36 558
Culture et Communications	62 080	83 810		145 890		145 890
Développement économique et régional et Recherche	71 012	35 342	5 072	111 426	1 116	112 542
Éducation	88 858	8 654 889		8 743 747	3 129	8 746 876
Emploi, Solidarité sociale et Famille	204 647	7 259	156 513	368 419		368 419
Environnement	105 897			105 897	1 065	106 962
Finances	52 922	15 827		68 749		68 749
Justice	242 725	120 465	215	363 405	5 039	368 444
Relations avec les citoyens et Immigration	131 453			131 453	2 449	133 902
Relations internationales	51 011		244	51 255		51 255
Ressources naturelles, Faune et Parcs	123 093	5 443	73 155	201 691	2 846	204 537
Revenu	273 570		62 346	335 916		335 916
Santé et Services sociaux	63 190	13 367 188		13 430 378		13 430 378
Sécurité publique	449 527		147 374	596 901	1 750	598 651
Transports	188 620	38 916	72 538	300 074	6 203	306 277
Travail	42 067			42 067	1 247	43 314
	3 572 255	**22 406 980**	**517 478**	**26 496 713**	**27 179**	**26 523 892**

SECTION 2

DETAIL OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS

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ASSEMBLÉE NATIONALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Miscellaneous revenue		
Sales of goods and services		
National Assembly own-source revenue	2 045	2 117
National Assembly shop	340	388
	2 385	2 505
Less: Amounts entered in the National Assembly own-source revenue account	2 385	2 505
Recoveries		
Prior years' expenditures	59	108
	59	108
Total own-source revenue	59	108
Total revenue	**59**	**108**

ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAM 1
Summary: page 1-20

SECRÉTARIAT GÉNÉRAL, PARLIAMENTARY AFFAIRS AND INSTITUTIONAL AFFAIRS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Secrétariat général, legal affairs, library and security					
Permanent [1]	7 334		3	6 950	6 140
2. Parliamentary affairs					
Permanent [1]	3 990			3 621	3 432
3. Institutional affairs					
Permanent [1]	6 634	4		6 304	4 559
TOTAL	17 958	4	3	16 875	14 131

1 Act respecting the National Assembly, (R.S.Q., c. A-23.1).

PROGRAM 2
Summary: page 1-20

SECRÉTARIAT GÉNÉRAL ADJOINT AUX AFFAIRES ADMINISTRATIVES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Technical and Administrative support					
Permanent [1]	17 565		4 158	13 380	7 715
2. Management support					
Permanent [1]	13 743		14	13 715	11 491
Not requiring appropriations				5 638	
TOTAL	31 308		4 172	32 733	19 206

1 Act respecting the National Assembly, (R.S.Q., c. A-23.1).

PROGRAM 3
Summary: page 1-20

STATUTORY SUPPORT SERVICES FOR PARLIAMENTARIANS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Indemnities and Allocations					
Permanent [1]	7 737	42		7 472	
Permanent [2]	13 893			13 888	13 888
2. Members' Staff					
Permanent [1]	20 111			20 022	17 679
3. Parties' Research Services					
Permanent [1]	1 693			1 689	1 484
4. Pension Plan of the Members of the National Assembly					
Permanent [2]	720			720	720
TOTAL	44 154	42		43 791	33 771

1 Act respecting the National Assembly, (R.S.Q., c. A-23.1).
2 Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1).

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Permanent	93 420	46	4 175	87 761	67 108
Not requiring appropriations				5 638	
TOTAL	**93 420**	**46**	**4 175**	**93 399**	**67 108** [1]

1 Including 5 545 for 60 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other

The objective of this program is to assist Members in the exercise of their duties as legislators and controllers of government activity, to inform Members of Parliament and citizens of the National Assembly's activities, administer the library, assure the security of people and property, and provide for protocol and pedagogical activities, as well as interparliamentary activities.

810							381
189							369
1 745							326
2 744							1 076

The objective of this program is to provide the support necessary for parliamentarians and administrative units with regard to the management of financial, human and material resources, as well as services relating to the dissemination of the debates and information technology, along with the management of restaurants and buildings.

5 665							27
2 224							14
5 638							
13 527							41

The objective of this program is to ensure that Members have necessary resources for carrying out their duties.

7 472							223
							5
2 315		28					89
205							4
9 992		28					321

20 625		28					1 438
5 638							
26 263		**28**					**1 438**

ASSEMBLÉE NATIONALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure ENTER	HSS
Program 1 - Secrétariat général, parliamentary and institutional affairs			
Jean-Charles-Bonenfant Foundation			
Program 3 - Statutory Support Services for Parliamentarians			
Other	50		
Total Appropriations and Expenditures	**50**		

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
						109
13		15			28	19
13		**15**			**28**	**128**

ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Support	50	28	128
TOTAL FOR THE PORTFOLIO	**50**	**28**	**128**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Electoral district boundary-setting work		124
Miscellaneous revenue		
Sales of goods and services		
Cost of transmitting information from the permanent electoral list	279	349
Training, partnership and special events organization	196	
Miscellaneous	53	80
	528	429
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	196	
	332	429
Interest		
Bank accounts	11	72
Fines and forfeitures		
Miscellaneous	28	12
Recoveries		
Prior years' expenditures	(1 562)	209
Miscellaneous	1	
	(1 561)	209
	(1 190)	722
Total own-source revenue	(1 190)	846
Total revenue	**(1 190)**	**846**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-20		**THE PUBLIC PROTECTOR**			
1. The Public Protector	8 590		939	7 580	5 890
Permanent [1]	250			250	250
Not requiring appropriations				127	
TOTAL	8 840		939	7 957	6 140
1 Public Protector Act, (R.S.Q., c. P-32).					
PROGRAM 2 Summary: page 1-20		**THE AUDITOR GENERAL**			
1. The Auditor General	19 113		223	18 858	14 729
Not requiring appropriations				501	
TOTAL	19 113		223	19 359	14 729
PROGRAM 3 Summary: page 1-20		**ADMINISTRATION OF THE ELECTORAL SYSTEM**			
1. Internal Management and Support					
Permanent [1]	16 278	4	309	15 834	11 345
Not requiring appropriations				460	
2. Commission de la représentation électorale					
Permanent [1]	275			46	
3. Electoral Activities					
Permanent [1]	9 255		293	8 501	2 991
Not requiring appropriations				183	
TOTAL	25 808	4	602	25 024	14 336
1 Election Act, (R.S.Q., c. E-3.3).					

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to enable the Public Protector to consider and appraise citizens' complaints regarding government administration.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 690						71	
127							
1 817						71	

The objective of this program is to enable the Auditor General to carry out an audit, to verify conformity and optimal use of the resources of the Consolidated Revenue Fund, departments and several government agencies and enterprises and to report the results of this examination to the National Assembly.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
4 129						32	
501							
4 630						32	

The objective of this program is to enforce legislation respecting election administration and the financing of political parties.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
4 489							131
460							
46							229
2 765		2 745					461
183							
7 943		2 745					821

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES: Loans, investments, advances & others	CHARGES: Fixed assets	CHARGES: Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-20	**THE LOBBYISTS COMMISSIONER**				
1. The Lobbyists Commissioner	2 478		40	2 249	1 732
Not requiring appropriations				99	
TOTAL	2 478		40	2 348	1 732
TOTAL FOR THE PORTFOLIO					
Voted	30 181		1 202	28 687	22 351
Permanent	26 058	4	602	24 631	14 586
Not requiring appropriations				1 370	
TOTAL	**56 239**	**4**	**1 804**	**54 688**	**36 937** [1]

[1] Including 5 908 for 58 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to allow the Lobbyists Commissioner to oversee and control lobbying activities with those holding a public trust within parliamentary, government and municipal institutions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
517							189
99							
616							189
6 336						103	189
7 300		2 745					821
1 370							
15 006		**2 745**				**103**	**1 010**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 3 - Administration of the Electoral System Financing of Political Parties	2 745		
Total Appropriations and Expenditures	**2 745**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
		2 745			2 745	2 942
		2 745			**2 745**	**2 942**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Support	2 745	2 745	2 942
TOTAL FOR THE PORTFOLIO	**2 745**	**2 745**	**2 942**

AFFAIRES MUNICIPALES, SPORT ET LOISIR

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Other		
Régie du logement fees	4 678	4 564
Miscellaneous revenue		
Sales of goods and services		
Miscellaneous	26	60
Interest		
Loans to municipalities and municipal bodies	431	583
Accounts receivable	93	141
Miscellaneous	7	11
	531	735
Recoveries		
Prior years' expenditures	196	752
Prior years' subsidies	1 032	1 366
	1 228	2 118
	1 785	2 913
Total own-source revenue	6 463	7 477
Government of Canada transfers		
Other programs		
Infrastructure improvements	30	
Infrastructures program	46 036 [1]	25 532
Financing of repairs to Schefferville's waterworks, sewer and wastewater purification infrastructure	1 993	
	48 059	25 532
Less: Amounts entered in specific purpose accounts		
Infrastructure improvements account	30	
Account related to the Infrastructures program	46 036 [1]	25 532
Account for the financing of repairs to Schefferville's waterworks, sewer and wastewater purification infrastructure	1 993	
Total Government of Canada transfers		
Total revenue	**6 463**	7 477

[1] The increase is due to an increase in the amounts obtained under the Canada-Québec Infrastructures Works Program 2000.

AFFAIRES MUNICIPALES, SPORT ET LOISIR

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-14	**GREATER MONTRÉAL PROMOTION AND DEVELOPMENT**				
1. Assistance for the Development of Greater Montréal	46 428			46 426	
2. Regional Activities of the Island of Montréal and of Laval	17 993			17 978	
Permanent [1]	16			16	
TOTAL	64 437			64 420	

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-14	**UPGRADING INFRASTRUCTURE AND URBAN RENEWAL**				
1. Construction of Water and Sewer Systems	18 197			18 093	
2. Québec Sewage Treatment Program	351 716			345 953	
3. Infrastructures	112 010			104 098	1 366
4. Urban Renewal and Town Renewal	4 562			3 108	131
TOTAL	486 485			471 252	1 497

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program seeks to promote and support the economic, cultural and social development of greater Montréal in order to foster its progress, vitality and the broadening of its influence. Furthermore, it is intended to provide financial support for the realization of initiatives designed to further the development and promotion of the greater Montréal area while acting as a catalyst and rallying point for the promotion of its interests. It facilitates cooperation among the numerous private and public sector partners in the area, notably concerning urban planning, monitors the consistency of government initiatives for this territory, and assumes responsibility for government policy concerning local and regional governance.

		46 426					2
	16	14 388	3 590				15
	16	60 814	3 590				17

This program procures financing to facilitate the construction of water supply and wastewater systems and municipal wastewater purification in all regions of Québec. Moreover, it allows for the provision of financial support to rebuild infrastructure in municipalities, urban communities and northern communities particularly by the "Infrastructures" and "Urban Renewal and Town Improvement" programs.

		18 093					104
		345 953					5 763
348		102 384				53	7 859
11		2 966					1 454
359		469 396				53	15 180

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-22	**COMPENSATION IN LIEU OF TAXES AND FINANCIAL ASSISTANCE TO MUNICIPALITIES**				
1. Compensation in lieu of Taxes on Government Buildings	22 126			21 892	
2. Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	260 452			240 585	
3. Compensation in lieu of Taxes on Buildings of Governments of the Other Provinces, Foreign Governments and International Organizations	2 210			1 863	
4. Municipal Development	17 216			17 216	
5. Financial Support to Municipalities and Northern Villages	71 504	8 394		48 431	141
Permanent [1]	294			3	
6. Financial Measures of the Fiscal Pact	319 238			319 238	
TOTAL	693 040	8 394		649 228	141

[1] Act respecting the town of Schefferville, (S.Q., 1986, c. 51).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-22	**GENERAL ADMINISTRATION**				
1. Administration	3 552	1		3 428	1 858
Permanent [1]	14			14	
2. Management *	57 253		1 124	50 343	33 729
Not requiring appropriations				3 544	
TOTAL	60 819	1	1 124	57 329	35 587

[1] Executive Power Act, (R.S.Q., c. E-18).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program is intended to provide municipalities with compensation in lieu of taxes on government buildings, the health and social services and education networks, and foreign governments. It is also designed to encourage voluntary municipal amalgamation. Moreover, it makes it possible to grant financial assistance to municipalities and northern towns. It covers support for regional county municipalities, especially from the standpoint of land use planning. It also reflects the financial measures in the fiscal pact included in the agreement reached with municipalities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		21 892					234
		240 585					19 867
		1 863					347
		17 216					
292		47 998					14 679
3							291
		319 238					
295		648 792					35 418

This program encompasses the Department's management. It also includes the planning, management and coordination of the resources needed to manage various departmental programs and to formulate policy. In addition, it makes it possible to ensure representation in Québec's regions in the implementation of departmental and governmental guidelines and policies concerning municipalities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
602		968					123
14							
16 130		484				1 648	4 138
3 544							
20 290		1 452				1 648	4 261

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 5 * Summary: page 1-12	**DEVELOPMENT OF SPORT AND RECREATION**				
1. Promotion of Recreation and Volunteer Activities	42 084			42 082	
2. Promotion of Sports and Security and Research	24 517			24 515	
TOTAL	66 601			66 597	
PROGRAM 6 Summary: page 1-22	**COMMISSION MUNICIPALE DU QUÉBEC**				
1. Commission municipale du Québec	3 312			3 170	2 652
Not requiring appropriations				34	
TOTAL	3 312			3 204	2 652
PROGRAM 7 Summary: page 1-14	**HOUSING**				
1. Société d'habitation du Québec	330 253			323 610	
2. Immobilière SHQ	800			800	
TOTAL	331 053			324 410	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other

The objective of this program is to promote and encourage recreation, sport and outdoor activities by supporting community organizations and specific clienteles. It also seeks to support volunteer activities, with a special focus on safety in recreational and sports activities.

		42 082					2
		24 515					2
		66 597					4

This program is geared to act with municipalities concerning territorial organization, technical regulation, investigation, trusteeship, contract allocation and recognition of tax-exempt status.

518						94	48
34							
552						94	48

The objective of this program is to facilitate Québec citizens' access to adequate housing conditions taking into account their financial capability, the diversity of their needs and the economic and sociodemographic situation, promote the improvement of general housing conditions in Québec, and foster the development and recognition of Québec expertise in housing.

	1 067	322 543					6 643
		800					
	1 067	323 343					6 643

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
PROGRAM 8 Summary: page 1-22		**RÉGIE DU LOGEMENT**			
1. Régie du logement	16 244		255	15 836	12 157
Not requiring appropriations				182	
TOTAL	16 244		255	16 018	12 157
TOTAL FOR THE PORTFOLIO					
Voted	1 721 667	8 395	1 379	1 648 665	52 034
Permanent	324			33	
Not requiring appropriations				3 760	
TOTAL	**1 721 991**	**8 395**	**1 379**	**1 652 458**	**52 034** [1]

[1] Including 11 803 for 115 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 120-2005, the duties of part of Program 4, Element 2, "Management" and Program 5 "Development of Sport and Recreation" are the responsibility of the Minister of Education, Recreation and Sports.

Due to this program, the Régie du logement has the necessary resources to decide disputes between parties of residential leases, inform citizens about rights and obligations associated with a lease and to promote reconciliation between tenants and those who rent to them. Moreover, the Régie looks after the preservation of the stock of rental units in certain situations and, in these cases, assures the protection of tenants' rights.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
3 679						153	
182							
3 861						153	
21 580	1 067	1 570 394	3 590			1 948	61 280
17	16						291
3 760							
25 357	**1 083**	**1 570 394**	**3 590**			**1 948**	**61 571**

AFFAIRES MUNICIPALES, SPORT ET LOISIR

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Greater Montréal Promotion and Development			
Regional Activities of the Island of Montréal and of Laval	14 388		
Scientific equipment - Société de gestion Marie-Victorin	18 364		
Greater Montréal Development Fund	20 500	1 657	
Other	7 563		
Total for Program 1	60 815	1 657	
Program 2 - Upgrading Infrastructure and Urban Renewal			
Improvement of Northern Municipalities' Infrastructures	9 560		
Québec Sewage Treatment	351 414		
Construction of Water and Sewer Systems	1 512		
Eaux vives du Québec	16 685		
Canada-Québec 2000 Infrastructure Works	10 167		
Canada-Québec Infrastructures 94-97	73 705	6 916	
Northern Municipalities' Infrastructures	2 919		
Québec-Municipalities Infrastructure Works	13 169	182	
Urban Renewal and Town Improvement	4 421		
Connectivity for Québec's Communities	306		
Other	718		
Total for Program 2	484 576	7 098	
Program 3 - Compensation in lieu of Taxes and Financial Assistance to Municipalities			
Compensation in lieu of Taxes on Government Buildings of Other Provinces, Foreign Governments and International Organizations	2 210		
Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	260 452		
Compensation in lieu of Taxes on Government Buildings	22 126		
Financing of Northern Municipal Services	8 424		
Financial Measures of the Fiscal Pact	319 238		
Financial Assistance Program for Regional County Municipalities	5 990		
Neutrality Program	16 820		
Municipal Consolidation	2 216		
Supplementary Municipal Consolidation	15 000		
Territorial Reorganization	12 976		
Other	12 024		
Total for Program 3	677 476		
Program 4 - General Administration			
Other	1 456	1	
Program 5 - Development of Sport and Recreation			
Autonomous Community Action	1 247		
Team Québec	4 662		
Kino-Québec	2 570		2 570
Promotion of Recreational Activities	13 956		
Promotion of Sport Activities	16 970		
Support for Recreation Facilities	1 469		
Support for Multidisciplinary Agencies	25 412		
Other	315		
Total for Program 5	66 601		2 570

EDUC	MUNI	NPO	IND	GEA	2005	2004
		14 388			14 388	13 260
18 363					18 363	19 262
210	4 982	13 651			20 500	31 611
	7 563				7 563	
18 573	12 545	28 039			60 814	64 133
	9 560				9 560	9 724
	345 652				345 652	435 518
	1 512				1 512	1 654
	16 581				16 581	14 098
118	4 951	485			5 554	2 479
1 026	58 144	7 618			73 704	74 165
	2 919				2 919	2 336
630	8 136	1 282			10 230	3 008
	2 966				2 966	5 467
	301	417			718	300
1 774	450 722	9 802			469 396	548 749
24	1 839				1 863	1 782
	240 585				240 585	229 710
	21 892				21 892	20 700
	8 424				8 424	7 380
	319 238				319 238	195 332
	5 990				5 990	5 990
	16 820				16 820	17 063
	2 216				2 216	3 895
	15 000				15 000	15 000
	4 753				4 753	
	11 952	59			12 011	16 986
24	648 709	59			648 792	513 838
21	126	1 302	2		1 452	1 628
		1 247			1 247	1 245
			4 662		4 662	4 207
					2 570	2 552
61	236	13 658			13 955	14 395
341	72	16 555			16 968	17 062
	1 469				1 469	1 326
		25 411			25 411	25 438
80		235			315	482
482	1 777	57 106	4 662		66 597	66 707

AFFAIRES MUNICIPALES, SPORT ET LOISIR

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 7 - Housing			
Home Improvement Assistance	21 568		
Social Housing Assistance, Community-Minded and Affordable	277 609		
Support for Development of the Québec Housing Industry	593	424	
Société d'habitation du Québec - Operations	29 416		
Immobilière SHQ	800		
Total for Program 7	329 986	424	
Total Appropriations and Expenditures	**1 620 910**	**9 180**	**2 570**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
		1 746	19 822		21 568	28 946
		153 409	124 200		277 609	242 971
		169			593	679
				22 773	22 773	25 802
				800	800	700
		155 324	144 022	23 573	323 343	299 098
20 874	**1 113 879**	**251 632**	**148 686**	**23 573**	**1 570 394**	**1 494 153**

AFFAIRES MUNICIPALES, SPORT ET LOISIR

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	17 107	17 107	17 750
Operating	14 222	7 578	6 469
Capital	242 419	242 412	289 567
Interest	393 259	359 075	375 789
Support	953 903	944 222	804 578
TOTAL FOR THE PORTFOLIO	**1 620 910**	**1 570 394**	**1 494 153**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Support	3 590	3 590	3 590
TOTAL FOR THE PORTFOLIO	**3 590**	**3 590**	**3 590**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Motor vehicles		
Miscellaneous	43	38
Other		
Agri-Traçabilité registration fee	(86)	1 794
Application for authorization - agricultural zone	562	544
Grain marketing	208	195
Marketing	112	105
Slaughterhouses and plants	160	156
Inseminators	56	55
CPTAQ declaration	89	92
Commercial fishing	65	116
Preparation and canning	50	52
Restaurant and food retail sector	7 639	7 558
Miscellaneous	102	108
	8 957	10 775
	9 000	10 813
Miscellaneous revenue		
Sales of goods and services		
Rental of land and buildings	16	64
Hauling-slip	52	29
Dues - Monitoring of milk use	471	472
Dues - Monitoring of poultry producer quotas	41	51
Technical assistance and support	74	80
Other assistance to farmers	966	1 022
Financing of certain activities in agriculture and fisheries sectors	5 500	5 500
Training, partnership and special events organization	4 003	3 675
Miscellaneous	148	168
	11 271	11 061
Less: Amounts entered in specific purpose accounts		
Financing account for certain activities in the agriculture and fisheries sectors	5 500	5 500
Training, partnership and special events organization account	4 003	3 675
	1 768	1 886
Interest		
Loans to fishermen	59	83
Miscellaneous	(14)	6
	45	89
Recoveries		
Prior years' expenditures	17	701
Prior years' subsidies	320	(587)
Miscellaneous	30	14
	367	128
	2 180	2 103
Total own-source revenue	11 180	12 916

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Government of Canada transfers		
Other programs		
Crop insurance		373
Crop insurance - Wildfowl plan		83
Financing of agricultural risk management programs	258 834	256 849
	258 834	257 305
Less: Amounts entered in specific purpose account		
Account related to the financing of agricultural risk management programs	258 834	256 849
Total Government of Canada transfers		456
Total revenue	**11 180**	**13 372**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

PROGRAM 1
Summary: page 1-16

BIO-FOOD COMPANY DEVELOPMENT, TRAINING AND FOOD QUALITY

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Development of Agricultural and Bio-food Companies	204 885		397	204 406	47 140
2. Contribution to Fisheries and Aquaculture Companies	19 776	1	303	19 448	6 787
3. Institut de technologie agroalimentaire	18 477		158	18 292	15 358
4. Centre québécois d'inspection des aliments et de santé animale	49 995		667	48 903	21 478
5. Administration and Management Services	61 893	2	8 894	47 111	25 551
Permanent [1]	96			96	
Permanent [2]	142			142	
Permanent [3]	10				
Not requiring appropriations				7 269	
Negative adjustment of provisions [4]				(1 138)	
TOTAL	355 274	3	10 419	344 529	116 314

1 Executive Power Act, (R.S.Q., c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).
3 Public Administration Act, (R.S.Q., c. A-6.01).
4 Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, (R.S.Q., c. M-14) for (352), Act respecting the financing of commercial fishing, (R.S.Q., c. F-1.3) (246) and an amount of (540) for non-lapsing appropriations.

PROGRAM 2
Summary: page 1-16

GOVERNMENT AGENCIES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Financière agricole du Québec	305 000			305 000	
2. Commission de protection du territoire agricole du Québec	9 114		349	8 764	6 974
Not requiring appropriations				270	
3. Régie des marchés agricoles et alimentaires du Québec	3 683		51	3 574	2 770
TOTAL	317 797		400	317 608	9 744

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	672 823	3	10 819	655 498	126 058
Permanent	248			238	
Not requiring appropriations				7 539	
Negative adjustment of provisions				(1 138)	
TOTAL	**673 071**	**3**	**10 819**	**662 137**	**126 058** [1]

1 Including 15 055 for 160 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop the potential and improve technological performance relating to the production, processing and conservation of agri-food products in a way that respects the environment. Its objective is also to train competent people for agriculture.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
6 399		150 867					82
2 094	1 026	9 541					24
1 449		1 485					27
9 918		17 507					425
21 560							5 886
96							
	142						
							10
7 269							
	(1 138)						
48 785	30	179 400					6 454

The objective of this program is to promote the profitability of agricultural operations by providing them with adequate financing to compensate for crop losses and by guaranteeing an annual revenue to agricultural producers according to certain terms and conditions. The program also seeks to promote effective marketing of agricultural and food products and preserve the vocation of arable land.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		305 000					
1 790							1
270							
804						58	
2 864		305 000				58	1

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
44 014	1 026	484 400				58	6 445
96	142						10
7 539							
	(1 138)						
51 649	**30**	**484 400**				**58**	**6 455**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Bio-Food Company Development, Training and Food Quality			
Assistance for Research, Technology Transfer and Training	9 634	1 594	
Assistance for Agro-environmental Investment	28 567	25 876	
Development Support for Fisheries and Aquaculture Companies	9 546	5 284	
Regional Development Assistance	22 630	21 610	
Support for the Processing Sector	3 666	2 576	
Food Inspection	17 508	14 682	
Refund of Property Taxes and Compensations to Agricultural Operations	86 845	86 845	
Other	1 010	764	
Total for Program 1	179 406	159 231	
Program 2 - Government Agencies			
Financière agricole du Québec	305 000	242 062	
Total Appropriations and Expenditures	**484 406**	**401 293**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
2 395		5 645			9 634	9 929
		2 691			28 567	20 472
780		3 477			9 541	10 215
		1 020			22 630	39 496
		1 090			3 666	3 718
		2 825			17 507	19 871
					86 845	77 000
		246			1 010	1 168
3 175		16 994			179 400	181 869
				62 938	305 000	305 000
3 175		**16 994**		**62 938**	**484 400**	**486 869**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	40 946	40 946	39 254
Operating	21 992	21 992	11 771
Capital	23 009	23 003	21 193
Support	398 459	398 459	414 651
TOTAL FOR THE PORTFOLIO	**484 406**	**484 400**	**486 869**

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Miscellaneous revenue		
Sales of goods and services		
Disposal of surplus	674	710
Insurance schemes - independent organizations and special funds	3 761	5 448
Miscellaneous		(1)
	4 435	6 157
Interest		
Miscellaneous	15	(15)
Recoveries		
Prior years' expenditures	3 014	3 626
Surplus - Special funds and agencies		9 497
Employment Assistance - QPP	(91)	91
Miscellaneous		1
	2 923	13 215
	7 373	19 357
Total own-source revenue	7 373	19 357
Total revenue	**7 373**	**19 357**

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-22	**SECRÉTARIAT DU CONSEIL DU TRÉSOR**				
1. Support for the Conseil du trésor *	50 374	3		48 430	32 749
Permanent [1]	10			9	
Permanent [2]	2				
Not requiring appropriations				3	
2. Government Operations *	14 144			14 144	10 476
3. Employer Contributions	94 641			94 641	94 641
4. Disaster Funds	3 508			3 508	
5. Provision to transfer between programs or portfolios, in accordance with management practices approved by the Conseil du trésor, any part of an appropriation corresponding to the exchange value agreed upon at the moment of transfer of an asset between departments and agencies	100				
6. Provision for wage equity	338 076			673 000	673 000
TOTAL	500 855	3		833 735	810 866

1 Executive Power Act, (R.S.Q., c. E-18).

2 Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 * Summary: page 1-22	**E-GOVERNMENT**				
1. Support for e-Government	15 501		2 990	12 177	5 304
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects pertaining to e-Government	12 626				
TOTAL	28 127		2 990	12 177	5 304

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program includes expenditures that support the Conseil du trésor in its role of counselor to the government in the management of human, financial and material resources. Moreover, there are expenditures associated with government functions exercised by the Secrétariat du Conseil du trésor concerning staffing and recruting, support and coordination of the management of resources, notably those that involve acquisition and alienation activities following the Act respecting the Service des achats du gouvernement (R.S.Q., c. S-4). This program provides the financing of reconstruction programs for disaster areas following the ice storm of January 1998 and the flood of July 1996, as well as contributions by the government in its role as employer. Finally this program includes a provision for transferring between programs or portfolios any part of an appropriation corresponding to the agreed-upon exchange value when responsibility for goods is transferred between departments and agencies.

14 067		156	1 458			1 941	
9							1
							2
3							
3 668							
			3 508				
							100
							(334 924)
17 747		156	4 966			1 941	(334 821)

This program includes expenditures associated with the governance role exercised by the Secrétariat du Conseil du trésor in the management of information resources. It also includes amounts pertaining to support for e-government and a provision for the realization of projects in this area.

5 543		1 330				334	
							12 626
5 543		1 330				334	12 626

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-22		**COMMISSION DE LA FONCTION PUBLIQUE**			
1. Commission de la fonction publique	3 389		27	2 958	2 445
Not requiring appropriations				31	
TOTAL	3 389		27	2 989	2 445
PROGRAM 4 Summary: page 1-22		**RETIREMENT AND INSURANCE PLANS**			
1. Civil Service Superannuation Plan Permanent [1]	31 757			24 883	24 883
2. Pension Plan of Certain Teachers Permanent [2]	21 025			17 884	
3. Government and Public Employees Retirement Plan Permanent [3]	147 035			147 035	147 035
4. Group Life Insurance for Public Employees	4 389			2 653	749
Permanent [4]	12			12	12
5. Pension Plan of Peace Officers in Correctional Services Permanent [5]	9 435			9 435	9 435
6. Pension Plan of the Judges Permanent [6]	9 007			9 007	9 007
7. Superannuation Plan of the Members of the Sûreté du Québec Permanent [7]	18 260			16 704	16 704
8. Pension Plan of Management Personnel Permanent [8]	76 448			76 448	76 448
TOTAL	317 368			304 061	284 273

[1] Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12).

[2] Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1).

[3] Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).

[4] Act granting a pension to the widow of Mr. Pierre Laporte, (S.Q., 1970, c. 6).

[5] Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2).

[6] Courts of Justice Act, (R.S.Q., c. T-16).

[7] Police Act, (R.S.Q., c. P-13.1).

[8] Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program combines the expenditures of the Commission whose chief mission is to intervene regarding appeals lodged by public servants, to make sure the decisions affecting them are impartial and equitable, to enforce the laws and regulations related to recruitment and promotion, to rule on applications for certification of assessment methods, to produce studies, to give opinions and submit reports to the authorities and advise the Conseil du trésor when it decides to remove a job or a category of jobs from the provisions of the Public Service Act (R.S.Q., c. F-3.1.1).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
513						100	304
31							
544						100	304

This program provides government contributions to certain pension and insurance plans.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
							6 874
		17 884					3 141
		1 904					1 736
							1 556
		19 788					13 307

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 5 Summary: page 1-22		**CONTINGENCY FUND**			
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for programs of departments and agencies on condition that the amount added does not exceed 25% of the increased appropriation					
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation associated with remuneration					
3. Provision to provide, with the approval of the Conseil du trésor, for the temporary liquidity needs of departments and agencies on condition that the amount thus added be reimbursed from their envelope of appropriations before the end of the 2004-2005 fiscal year					
TOTAL					
TOTAL FOR THE PORTFOLIO					
Voted	536 748	3	3 017	851 511	819 364
Permanent	312 991			301 417	283 524
Not requiring appropriations				34	
TOTAL	**849 739**	**3**	**3 017**	**1 152 962**	**1 102 888** [1]

[1] Including 9 343 for 94 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 128-2005, the duties of part of Program 1, Element 1 "Support for the Conseil du trésor", part of Program 1, Element 2 "Government Operations", and Program 2 "e-Government" are the responsibility of the Minister of Government Services.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
23 791		3 390	4 966			2 375	(320 158)
9		17 884					11 574
34							
23 834		**21 274**	**4 966**			**2 375**	**(308 584)**

This program provides for unplanned expenditures that may arise during administration of government programs. It also provides for any temporary lack of liquidity of departments and agencies.

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Secrétariat du Conseil du trésor			
Other	156		
Program 2 - e-Government			
Information Society Fund	1 330		
Program 4 - Retirement and Insurance Plans			
Public Employees Group Life Insurance Plan	3 320		1 306
Pension Plan of Certain Teachers	21 025		
Total for Program 4	24 345		1 306
Total Appropriations and Expenditures	**25 831**		**1 306**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
			156		156	2 592
		1 323	7		1 330	
598					1 904	1 955
17 884					17 884	26 746
18 482					19 788	28 701
18 482		**1 323**	**163**		**21 274**	**31 293**

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	24 345	19 788	28 701
Operating	110	110	
Capital	57	57	362
Support	1 319	1 319	2 230
TOTAL FOR THE PORTFOLIO	**25 831**	**21 274**	**31 293**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	21	21	20
Operating	3 508	3 508	52 024
Capital	1 349	1 349	1 968
Interest	88	88	105
TOTAL FOR THE PORTFOLIO	**4 966**	**4 966**	**54 117**

CONSEIL EXÉCUTIF

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005		2004
Miscellaneous revenue			
Sales of goods and services			
Regionalization of financial assistance decisions to regional youth forums	2 021	1	25 000
Défi à l'entrepreneuriat jeunesse strategy financing	15 000	2	
Stratégie d'action jeunesse financing	35 000	3	
Miscellaneous	23		7
	52 044		25 007
Less: Amounts entered in specific purpose accounts			
Regionalization of financial assistance decisions to regional youth forums account	2 021	1	25 000
Account for Défi à l'entrepreneuriat jeunesse strategy financing	15 000	2	
Account for Stratégie d'action jeunesse financing	35 000	3	
	23		7
Recoveries			
Prior years' expenditures	150		770
Prior years' subsidies	634		52
	784		822
	807		829
Total own-source revenue	807		829
Total revenue	**807**		**829**

1 The decrease is due mainly to the end of the agreement between the Government and the Société de gestion du Fonds jeunesse.
2 The increase is due to a new agreement between the Government and the Société de gestion du Fonds jeunesse (Order-in-Council 569-2004).
3 The increase is due to a new agreement between the Government and the Société de gestion du Fonds jeunesse (Order-in-Council 213-2005).

CONSEIL EXÉCUTIF

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAM 1 — LIEUTENANT-GOVERNOR'S OFFICE

Summary: page 1-24

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Lieutenant-Governor's Office	1 017			965	512
TOTAL	1 017			965	512

PROGRAM 2 — SUPPORT SERVICES FOR THE PREMIER AND THE CONSEIL EXÉCUTIF

Summary: page 1-24

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Office of the Prime Minister	4 634			4 558	3 071
Permanent [1]	447			447	
2. Secrétariat général and Greffe of the Conseil exécutif	17 065	2		15 482	10 762
Permanent [1]	5			5	
3. Direction générale de l'administration	16 094		347	14 970	7 656
Not requiring appropriations				718	
4. Indemnities for the Executive Permanent [1]	1 469			1 469	1 469
5. Secrétariat à la communication gouvernementale	2 681	1		2 572	1 325
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of government communication projects	3 941				
TOTAL	46 336	3	347	40 221	24 283

[1] Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 3 — CANADIAN INTERGOVERNMENTAL AFFAIRS

Summary: page 1-24

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Office of the Minister for Canadian Intergovernmental Affairs and Native Affairs	941		9	918	633
Permanent [1]	66			66	
Not requiring appropriations				20	
2. Secrétariat aux affaires intergouvernementales canadiennes	7 415	3	18	5 411	4 375
Not requiring appropriations				39	
3. Representation of Québec in Canada	1 876	4		1 778	923
4. Intergovernmental and Francophone Co-operation	2 372			2 343	
TOTAL	12 670	7	27	10 575	5 931

[1] Executive Power Act, (R.S.Q., c. E-18).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to enable the Lieutenant-Governor to assume the responsibilities vested in her by law.

448		5					52
448		5					52

The objective of this program is to provide the Premier, the Conseil exécutif and its committees with the human and technical resources needed to perform their duties.

1 050		437					76
447							
2 918		1 802			74	956	551
5							
7 314							777
718							
1 247							108
							3 941
13 699		2 239			74	956	5 453

The objective of this program is to ensure coordination of the relations of the government of Québec with the federal government and with the governments of the other provinces of Canada.

212		73					14
66							
20							
1 036						315	1 668
39							
855							94
89		2 254					29
2 317		2 327				315	1 805

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 4 Summary: page 1-24	**NATIVE AFFAIRS**				
1. Secrétariat aux affaires autochtones	152 263	1	42	138 272	3 026
Permanent [1]	1			1	
Not requiring appropriations				30	
TOTAL	152 264	1	42	138 303	3 026
PROGRAM 5 Summary: page 1-24	**YOUTH**				
1. Secrétariat à la jeunesse	20 273		3	17 817	1 583
Not requiring appropriations				13	
2. Conseil permanent de la jeunesse	750		9	718	490
Not requiring appropriations				5	
TOTAL	21 023		12	18 553	2 073
PROGRAM 6 Summary: page 1-24	**REFORM OF DEMOCRATIC INSTITUTIONS**				
1. Office of the Minister for the Reform of Democratic Institutions	576			304	175
Permanent [1]	10			10	
2. Secrétariat à la réforme des institutions démocratiques	994			876	558
TOTAL	1 580			1 190	733
TOTAL FOR THE PORTFOLIO					
Voted	232 892	11	428	206 984	35 089
Permanent	1 998			1 998	1 469
Not requiring appropriations				825	
TOTAL	**234 890**	**11**	**428**	**209 807**	**36 558** [1]

[1] Executive Power Act, (R.S.Q., c. E-18). (Program 4)

[1] Executive Power Act, (R.S.Q., c. E-18). (Program 6)

[1] Including 9 756 for 80 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure the coordination and development of government policies and activities regarding native affairs.

1 721		133 525				134	13 814
1							
30							
1 752		133 525				134	13 814

The objective of this program is to assure the coherence of policies and initiatives concerning youth, to coordinate interdepartmental dossiers, notably the implementation of the Québec youth policy, and to follow up on commitments made at the Sommet du Québec et de la jeunesse. It also ensures information services for youth.

953		15 281			608	108	1 737
13							
228							23
5							
1 199		15 281			608	108	1 760

The objective of this program is to improve the representativeness of Parliament and democratic life in Québec.

71		58				36	236
10							
298		20					118
379		78				36	354

18 440		153 455			682	1 549	23 238
529							
825							
19 794		**153 455**			**682**	**1 549**	**23 238**

CONSEIL EXÉCUTIF

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Lieutenant-Governor's Office			
Other	10		
Program 2 - Support Services for the Premier and the Conseil exécutif			
Governmental Mission at the ÉNAP	325		
Other	2 274	6	
Total for Program 2	2 599	6	
Program 3 - Canadian Intergovernmental Affairs			
Intergovernmental Co-operation Activities	288		
Francophone Organizations outside Québec	1 966	70	
Other	73		
Total for Program 3	2 327	70	
Program 4 - Native Affairs			
Agreement with the Cree Nation	80 275		
Agreement with the Inuit	15 000		
Overall Financing of the Kativik Regional Administration	27 499		
Native Development Fund	12 023	555	
Native Organizations	1 436	13	
Transfer of Oujé-Bougoumou Territories	11 000		
Total for Program 4	147 233	568	
Program 5 - Youth			
Youth Action Plan	15 726		
Other	931	15	
Total for Program 5	16 657	15	
Program 6 - Reform of Democratic Institutions			
Other	92		
Total Appropriations and Expenditures	**168 918**	**659**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
		5			5	4
325					325	175
11	8	1 889			1 914	582
336	8	1 889			2 239	757
52		225	11		288	263
60		1 705		131	1 966	1 991
8		65			73	73
120		1 995	11	131	2 327	2 327
		80 275			80 275	54 390
		15 000			15 000	8 000
		27 499			27 499	12 943
	50	8 754	38		9 397	9 415
18	35	1 288			1 354	1 451
18	85	132 816	38		133 525	86 199
		14 764			14 764	
		502			517	8 446
		15 266			15 281	8 446
5	2	71			78	58
479	**95**	**152 042**	**49**	**131**	**153 455**	**97 791**

CONSEIL EXÉCUTIF

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Capital	10 584	10 495	38
Interest	6 651	6 651	7
Support	151 683	136 309	97 746
TOTAL FOR THE PORTFOLIO	**168 918**	**153 455**	**97 791**

CULTURE ET COMMUNICATIONS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Miscellaneous revenue		
Sales of goods and services		
Photocopies of documents	56	47
Courses	408	446
Storage of documents		521
Technical assistance and support	154	178
Training, partnership and special events organization	1 431	376
Application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	514	745
Financing of independent service units	413	454
Miscellaneous	96	63
	3 072	2 830
Less: **Amounts entered in specific purpose accounts**		
Training, partnership and special events organization account	1 431	376
Account for the application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	514	745
Financing account for independent service units	413	454
	714	1 255
Fines and forfeitures		
Miscellaneous	1	1
Recoveries		
Prior years' expenditures	79	284
Prior years' subsidies	247	178
	326	462
	1 041	1 718
Total own-source revenue	1 041	1 718
Total revenue	**1 041**	**1 718**

CULTURE ET COMMUNICATIONS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAM 1
Summary: page 1-12

INTERNAL MANAGEMENT, NATIONAL INSTITUTIONS AND COMMISSION DES BIENS CULTURELS

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Internal Management and Support	45 733	1	1 692	38 301	27 427
Permanent [1]	9			9	
Permanent [2]	1			1	
Not requiring appropriations				1 190	
2. Archives nationales du Québec	15 318		144	14 778	5 709
Not requiring appropriations				260	
3. Centre de conservation du Québec	2 496		35	2 460	1 322
Not requiring appropriations				36	
4. Conservatoire de musique et d'art dramatique du Québec	18 331		976	17 355	11 533
5. Commission des biens culturels du Québec	404		2	402	245
TOTAL	82 292	1	2 849	74 792	46 236

1 Executive Power Act, (R.S.Q., c. E-18).

2 Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 2
Summary: page 1-12

SUPPORT FOR CULTURE, COMMUNICATIONS AND GOVERNMENT CORPORATIONS

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Cultural Action and Communications	145 083			135 940	
2. National Museums	57 631			57 631	
3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec	16 579			16 579	
Permanent [1]	2 101			2 101	
4. Société de développement des entreprises culturelles	50 706			50 706	
5. Commission de reconnaissance des associations d'artistes et des associations de producteurs	678			678	
6. Société de télédiffusion du Québec	56 689			56 689	
7. Conseil des arts et des lettres du Québec	73 939			73 939	
8. Bibliothèque nationale du Québec	33 969			33 969	
TOTAL	437 375			428 232	

1 Act respecting the Société de la Place des Arts de Montréal, (R.S.Q., c. S-11.03).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other

The objective of this program is to develop a comprehensive view of the cultural and communications activities in Québec and to formulate and manage policies, orientations and programs in matters of culture and communications. It also seeks to ensure management support services. This program also aims to promote the protection and enhancement of Québec's archival heritage, ensure the restoration of cultural property, and provide expertise and promote awareness in this regard. The objective is also to promote the teaching of performing arts through a network of conservatories. Lastly, through the Commission des biens culturels du Québec, this program provides expertise that fosters the protection and enhancement of Québec's heritage.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
10 874						2 349	3 390
9							
	1						
1 190							
9 069							396
260							
1 138							1
36							
5 822							
157							
28 555	1					2 349	3 787

This program is intended to ensure support for culture and communications by offering financial assistance to various interveners and partners, agencies, institutions, municipalities and enterprises; promote and preserve Québec and international art, history and various components of society and ensure Québec's presence in international museum networks; make available to artists and promoters major performance facilities; foster the development of cultural and communications enterprises; ensure recognition of artists' and producers' associations and oversee labour relations in the sectors concerned; offer educational and cultural television programming; and support, throughout Québec, creativity, skills upgrading and experimentation and artistic production throughout Québec and foster its extension; offer democratic access to culture and knowledge by working with libraries and Québec documentary institutions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		135 940					9 143
		57 631					
		16 579					
		2 101					
	596	50 110					
		678					
		56 689					
		73 939					
		33 969					
	596	427 636					9 143

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-12		CHARTER OF THE FRENCH LANGUAGE			
1. Language Policy Coordination	2 599		5	1 937	684
Not requiring appropriations				5	
2. Office québécois de la langue française	18 568		246	18 312	14 275
Not requiring appropriations				288	
3. Conseil supérieur de la langue française	1 477		3	1 473	885
Not requiring appropriations				8	
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation to undertake activities to promote the French language					
TOTAL	22 644		254	22 023	15 844

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	540 200	1	3 103	521 149	62 080
Permanent	2 111			2 111	
Not requiring appropriations				1 787	
TOTAL	**542 311**	**1**	**3 103**	**525 047**	**62 080** [1]

[1] Including 7 589 for 77 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program ensures the dissemination, development, quality, respect and promotion of French in all sectors of activity and the coordination and development of policies and government activities related to language issues.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
310		943				599	58
5							
3 808		229					10
288							
578		10					1
8							
4 997		1 182				599	69
31 756	596	426 717				2 948	12 999
9	1	2 101					
1 787							
33 552	**597**	**428 818**				**2 948**	**12 999**

CULTURE ET COMMUNICATIONS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Support for Culture, Communications and Government Corporations			
Bibliothèque nationale du Québec	33 969		
Commission de reconnaissance des associations d'artistes et des associations de producteurs	678		
Conseil des arts et des lettres du Québec - Operations	5 949		
Conseil des arts et des lettres du Québec - Assistance Programs	67 990		
Musée d'Art contemporain de Montréal	8 422		
Musée de la Civilisation	20 518		
Montréal Museum of Fine Arts	15 833		
Musée national des beaux-arts du Québec	12 858		
Société de développement des entreprises culturelles - Operations	6 240		
Société de développement des entreprises culturelles - Assistance Programs	43 870	29 766	
Société de la Place des Arts de Montréal	15 072		
Société de télédiffusion du Québec	56 689		
Société du Grand Théâtre de Québec	3 608		
Support for Regional and Local Co-operation	9 412		
Support for International Co-operation and Development	1 387	37	
Support for the Promotion of the Arts, Major Events and Quebec-wide Players	4 438		
Support for Professional Training, Raising Awareness and Youth Training	19 570		
Support for Heritage Development	5 005	129	
Support for the Development of Reading	8 892		
Support for Communications Development	4 515		
Support for Cultural Facilities	66 923	324	100
Support for Museum Institutions	22 934		
Other	2 006	116	2
Total for Program 2	436 778	30 372	102
Program 3 - Charter of the French Language			
Spread and Promotion of the French Language	1 173	6	
Other	10		
Total for Program 3	1 183	6	
Total Appropriations and Expenditures	**437 961**	**30 378**	**102**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
				33 969	33 969	21 058
				678	678	614
				5 949	5 949	5 602
		58 715	9 175	100	67 990	66 815
				8 422	8 422	7 984
				20 518	20 518	16 247
		15 833			15 833	15 029
				12 858	12 858	12 630
				6 240	6 240	5 296
		11 288	1 307	1 509	43 870	49 105
				15 072	15 072	10 718
				56 689	56 689	62 963
				3 608	3 608	3 439
20	4 300	5 092			9 412	9 114
13		1 321	16		1 387	1 274
	626	3 812			4 438	11 551
754	6	9 672			10 432	11 470
461	2 524	1 645	246		5 005	8 448
	3 002	5 890			8 892	16 071
42	150	4 321			4 513	6 107
799	31 246	32 042	13	2 397	66 921	53 687
	748	22 186			22 934	15 229
125	28	1 553	182		2 006	2 510
2 214	42 630	173 370	10 939	168 009	427 636	412 961
721		415	30		1 172	1 294
			10		10	10
721		415	40		1 182	1 304
2 935	**42 630**	**173 785**	**10 979**	**168 009**	**428 818**	**414 265**

CULTURE ET COMMUNICATIONS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	83 810	83 810	90 315
Operating	62 493	62 493	50 822
Capital	78 444	69 304	36 223
Interest	34 392	34 392	39 323
Support	178 822	178 819	197 582
TOTAL FOR THE PORTFOLIO	**437 961**	**428 818**	**414 265**

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET RECHERCHE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Other		
Upholstering	939	832
Miscellaneous	60	80
	999	912
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	427	549
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	427	549
Interest		
Miscellaneous	22	7
Recoveries		
Prior years' expenditures	437	207
Prior years' subsidies	8 753	5 923
	9 190	6 130
	9 212	6 137
Total own-source revenue	10 211	7 049
Government of Canada transfers		
Other programs		
Support for the financing of real estate projects abroad	(28)	
Less: Amount entered in specific purpose account		
Account for the support for the financing of real estate projects abroad	(28)	
Total Government of Canada transfers		
Total revenue	**10 211**	**7 049**

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET RECHERCHE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-16		**DEPARTMENT ADMINISTRATION**			
1. Administration and Management Services *	58 399	3	8 057	45 915	23 336
Permanent [1]	312			312	
Permanent [2]	1 902			1 902	120
Not requiring appropriations				3 538	
TOTAL	60 613	3	8 057	51 667	23 456

1 Executive Power Act, (R.S.Q., c. E-18).

2 Act respecting public inquiry commissions, (R.S.Q., c. C-37).

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-16		**REGIONAL AND ECONOMIC DEVELOPMENT**			
1. Development of Policies and Programs	21 003			19 185	6 738
2. Development of Industrial Sectors	10 218			9 848	8 549
3. Market development	8 205	22		7 572	5 486
4. Regional Development and Services to Businesses **	22 608			21 819	18 812
5. Support for Entrepreneurship and the Development of Enterprises and Industrial Sectors	66 050			60 582	
6. Support for Regional and Local Authorities ***	103 783	7 253		88 337	
Permanent [1]	2 382			2 382	
Not requiring appropriations				(4 381)	
7. Support Measures for Regional and Local Development ***	32 905			23 757	
8. Investissement Québec	119 448			90 439	
9. Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying out job creation projects for students **	11				
10. Provision to increase, with the approval of the Conseil du trésor, any appropriation for realizing projects to increase investments within the framework of the Private Investment and Job Creation Promotion Fund (FAIRE) program	65 000				
11. Provision to increase, with the approval of the Conseil du trésor, any appropriation that supports the realization of strategic investment projects	10 505				
12. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the carrying out of regional development plans	100				
TOTAL	462 218	7 275		319 540	39 585

1 Financial Administration Act, (R.S.Q., c. A-6.001).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this progam is to assure the administration of the Department and central services concerning communications and management support.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
20 930		1 649				1 549	2 875
312							
1 782							
3 538							
26 562		1 649				1 549	2 875

The objective of this program is to offer technical and financial support to enterprises and organizations for industrial, commercial, cooperative development and market development for job creation. It also contains budget allocations for the support of local and regional development. Finally, it has as objective the promotion of student summer employment in Québec's public service.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
12 447						919	899
1 299						305	65
2 086						295	316
3 007						312	477
		60 582					5 468
		62 941	25 396				8 193
	2 382						
	(4 381)						
		23 757					9 148
	6 027	84 412					29 009
							11
							65 000
							10 505
							100
18 839	4 028	231 692	25 396			1 831	129 191

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-16		**RESEARCH, SCIENCE AND TECHNOLOGY**			
1. Coordination and Implementation	8 695			8 154	6 946
2. Conseil de la science et de la technologie	1 910			1 832	1 025
3. Fonds de recherche en santé du Québec	70 126			70 126	
4. Fonds québécois de la recherche sur la société et la culture	43 137			43 137	
5. Fonds québécois de la recherche sur la nature et les technologies	35 530			35 530	
6. Support for Research and Innovation	68 111			63 980	
7. Centre de recherche industrielle du Québec	15 000			15 000	
TOTAL	242 509			237 759	7 971
PROGRAM 4 * Summary: page 1-16		**PROMOTION AND DEVELOPMENT OF TOURISM**			
1. Tourisme Québec	52 952			52 952	
2. Société du Centre des congrès de Québec	13 700			13 700	
3. Société du Palais des congrès de Montréal	37 000			37 000	
4. Régie des installations olympiques	30 750			30 750	
TOTAL	134 402			134 402	
TOTAL FOR THE PORTFOLIO					
Voted	895 146	7 278	8 057	739 615	70 892
Permanent	4 596			4 596	120
Not requiring appropriations				3 538	
Negative adjustment of provisions				(4 381)	
TOTAL	**899 742**	**7 278**	**8 057**	**743 368**	**71 012** [1]

[1] Including 9 971 for 103 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 130-2005, the duties of part of Program 1, Element 1 "Administration and Management Services" and Program 4 "Promotion and Development of Tourism" are the responsibility of the Minister of Tourism.

** Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 129-2005, the duties of part of Program 2, Element 4 "Regional Development and Services to Businesses" and Program 2, Element 9 "Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying out job creation projects for students" are the responsibility of the Minister of Employment and Social Solidarity.

*** Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 125-2005, the duties of part of Program 2, Element 6 "Support for Regional and Local Authorities" and part of Program 2, Element 7 "Support Measures for Regional and Local and Development" are the responsibility of the Minister of Municipal Affairs and Regions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other

The objective of this program is to implement and follow up on the Quebec Policy for Science and Innovation and to support research and training researchers, innovation, liaison and transfer, the promotion of scientific and technological careers, the transmission of knowledge and the international promotion of Québec research and innovation.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 208						324	217
807							78
		70 126					
		43 137					
		35 530					
		63 980					4 131
		15 000					
2 015		227 773				324	4 426

This program promotes the tourism industry in Québec by guiding and coordinating government and private tourism initiatives by stimulating and supporting the development of tourism offerings, by assuring the promotion of Québec and its tourism experiences as well as by operating and developing public facilities which are tourist attractions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
			52 952				
		13 700					
		37 000					
		30 750					
		81 450	52 952				

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
41 784	6 027	542 564	78 348			3 704	136 492
2 094	2 382						
3 538							
	(4 381)						
47 416	**4 028**	**542 564**	**78 348**			**3 704**	**136 492**

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET RECHERCHE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Department Administration			
Other	1 660		
Program 2 - Regional and Economic Development			
Assistance to Certain Industrial Projects of Economic Interest	17 315	12 384	
Regional Development Cooperatives Assistance	3 957		
Assistance for the Realization of Investment Projects	890	526	
Montréal Enterprises and Innovation Centre	800		
International Telecommunications Training Centre			
Ouranos Consortium			
Québec decade of the Americas			
Dévelobus	2 000	2 000	
Specific Tourism Product Development Agreements	6 204	1 170	
Contingency Development Fund	1 747	20	
Partnership Fund	5 982	1 157	
Private Investment and Job Creation Promotion Fund	58 514	51 909	
Impact SMB	15 371	12 928	
Investissement Québec - Operating Subsidy	20 119		
Support for Rural Life	21 367	291	
Workforce Training in the Domains of Optics, Photonics and Laser			
Regional and Economic Development Agencies	1 902	106	
Gaspesian Economic Recovery Plan	7 387	1 299	
Recovery Plan for the Bas-Richelieu RCM	129		
Support Program for the Development of the Cité de l'optique for the Québec City Region	828	788	
Support Program for Technology Showcases	3 454	3 325	
Fashion and Desing Promotion	1 409	566	
Regional or Sector-based Export Promotion Program	1 050	84	
Support for Local Development Centres	41 850	1 513	
Support for 3 Regional County Municipality Resources	1 647	50	
Regional Economic Development Strategy	22 389	3 141	
Other	21 809	10 126	
Provision to increase, with the approval of the Conseil du trésor, any appropriation that supports the realization of strategic investment	10 000		
Provision to increase, with the approval of the Conseil du trésor, any appropriation for the carrying out of regional development plans	100		
Total for Program 2	268 220	103 383	

EDUC	MUNI	NPO	IND	GEA	2005	2004
		1 649			1 649	1 337
					12 384	17 428
		3 947			3 947	3 578
		47			573	707
		800			800	800
						2 500
						150
						1 604
					2 000	2 500
	262	4 504			5 936	
54	92	1 287			1 453	2 268
23		4 289			5 469	6 187
					51 909	61 283
		52			12 980	26 597
				20 119	20 119	23 824
240	15 830	4 916			21 277	14 973
						1 805
95	57	1 628	10		1 896	1 782
	464	3 965			5 728	4 522
		129			129	103
		32			820	1 279
					3 325	9 421
43		415			1 024	592
		744			828	922
	18 603			21 548	41 664	43 732
	285	719			1 054	1 813
263		12 455	202		16 061	19 712
		5 171		5 019	20 316	9 289
718	35 593	45 100	212	46 686	231 692	259 371

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET RECHERCHE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 3 - Research, Science, Technology			
Science and Technology Skills Improvement Program	1 142	63	
Financial Assistance for Scientific Development	1 748		
Infrastructure Financing Support	8 143		
Centre de recherche industrielle du Québec	15 000		
Centre québécois de l'innovation en biotechnologie	400		
Ouranos Consortium	2 850		
Fonds de la recherche en santé du Québec	70 126		
Fonds québécois de la recherche sur la nature et les technologies	35 530		
Fonds québécois de la recherche sur la société et la culture	43 137		
Social Innovation	250		
Clinical Research Institute of Montréal	8 536		
Financial Assistance Program for International Scientific and Technological Co-operation	1 053	181	
Support Program for Regional Concerted-Action Initiatives in Research, Science, Technology and Innovation	2 645	372	
Support for Scientific and Technical Culture and Science Recreation	1 751	89	
Geonomics Support	24 700		
Assistance to Promote Technological or Technical Innovation			
College Technology Transfer Centre Support	2 300	700	
Support for Liaison and Transfer Centres	11 544		
Other	1 048	3	
Total for Program 3	231 903	1 408	
Program 4 - Promotion and Development of Tourism			
Régie des installations olympiques	30 750		
Société du Centre des congrès de Québec	13 700		
Société du Palais des congrès de Montréal	37 000		
Total for Program 4	81 450		
Total Appropriations and Expenditures	**583 233**	**104 791**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
497		582			1 142	1 501
		1 598	150		1 748	1 946
2 252		1 814			4 066	1 562
				15 000	15 000	15 200
		400			400	350
		2 850			2 850	150
				70 126	70 126	70 073
				35 530	35 530	35 513
				43 137	43 137	43 106
250					250	807
		8 536			8 536	8 536
662		92		108	1 043	1 096
257		1 991		25	2 645	1 974
31		1 631			1 751	1 780
		24 700			24 700	20 791
						634
1 100		500			2 300	2 528
		11 544			11 544	14 394
256		631		115	1 005	1 512
5 305		56 869	150	164 041	227 773	223 453
				30 750	30 750	25 556
				13 700	13 700	14 200
				37 000	37 000	31 399
				81 450	81 450	71 155
6 023	**35 593**	**103 618**	**362**	**292 177**	**542 564**	**555 316**

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET RECHERCHE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	35 343	35 342	41 493
Operating	32 820	32 820	39 139
Capital	30 409	24 250	21 323
Interest	29 717	29 715	17 425
Support	454 944	420 437	435 936
TOTAL FOR THE PORTFOLIO	**583 233**	**542 564**	**555 316**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	5 072	5 072	16 151
Operating	25 306	25 306	20 236
Capital			504
Support	47 970	47 970	49 218
TOTAL FOR THE PORTFOLIO	**78 348**	**78 348**	**86 109**

ÉDUCATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Miscellaneous revenue		
Sales of goods and services		
Recoveries from third parties	5 978	5 738
Training partnership and special events organization	858	189
Miscellaneous	6	6
	6 842	5 933
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	858	189
	5 984	5 744
Interest		
Student loans	14 665 [1]	26 820
Recoveries		
Prior years' expenditures	874	1 007
Prior years' subsidies	14 451	844
Amounts paid out as indemnities	25	300
Scholarships	19 295	27 068
	34 645	29 219
	55 294	61 783
Total own-source revenue	55 294	61 783
Government of Canada transfers		
Other programs		
Teaching of Native children	97 549	94 616
Basic Literacy Program	2 762	2 176
Instruction in the language of the minority and second language instruction	19 335	15 089
Training in federal penitentiaries	4 132	3 093
Financing of millennium scholarships	69 797	71 670
	193 575	186 644
Less: Amounts entered in specific purpose accounts		
Basic Literacy Program account	2 762	2 176
Instruction in the language of the minority and second language instruction account	19 335	15 089
Training in federal penitentiaries account	4 132	3 093
Account for the financing of millennium scholarships	69 797	71 670
Total Government of Canada transfers	97 549	94 616
Total revenue	**152 843**	**156 399**

[1] The decrease is due mainly to the drop in the interest rate due to the application, as of May 1, 2004, of a variable rate provided for in section 73 of the Regulation respecting financial assistance for education expenses.

ÉDUCATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	

PROGRAM 1
Summary: page 1-14

ADMINISTRATION AND CONSULTING

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Administration	9 872	1	69	9 475	5 412
Permanent [1]	42			42	
Not requiring appropriations				209	
2. Management Services	32 918		209	29 023	13 097
Permanent [2]	1				
Not requiring appropriations				525	
3. Administration of Pre-school, Primary and Secondary Education	34 194	1	391	31 129	25 089
Not requiring appropriations				363	
4. Higher Education Administration	9 046		85	8 858	8 149
Not requiring appropriations				82	
5. Administration of Professional and Technical Training and of Continuing Education	8 168		86	7 484	6 733
Not requiring appropriations				93	
6. Information and Communications	50 706		11 036	24 609	13 545
Not requiring appropriations				3 648	
7. Conseil supérieur de l'éducation	2 339		10	2 211	1 560
Not requiring appropriations				24	
8. Commission d'évaluation de l'enseignement collégial	2 254		23	1 902	1 531
Not requiring appropriations				19	
TOTAL	149 540	2	11 909	119 696	75 116

[1] Executive Power Act, (R.S.Q., c. E-18).
[2] Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2
Summary: page 1-14

TOURISM AND HOTEL INDUSTRY TRAINING

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Institut de tourisme et d'hôtellerie du Québec	17 069			17 069	
TOTAL	17 069			17 069	

The objective of this program is to administer all programs of the Department, except for financial assistance for education. It also supports the activities of the education networks by providing the services necessary to carry out their mandates. This program also assures the operation of consulting and evaluation agencies in the education domain.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 695		2 368					327
42							
209							
15 926						3 500	186
							1
525							
6 040						759	1 914
363							
709							103
82							
751							598
93							
11 064							15 061
3 648							
651							118
24							
371							329
19							
42 212		2 368				4 259	18 637

The objective of this program is to provide vocational and technical training activities in the hotel, restaurant and tourism fields. It also supports research and provides technical assistance and services in these fields.

		17 069					
		17 069					

ÉDUCATION

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-14		**FINANCIAL ASSISTANCE FOR EDUCATION**			
1. Scholarships Provided with Loans	149 227			149 227	
2. Interest and Bank Repayments	212 851	78 469	8 583	40 976	
Permanent [1]	49 125			30 772	
Not requiring appropriations				5 712	
Négative adjustment of provisions				(8 700)	
3. Other Scholarships	10 634			10 285	
4. Administration of Financial Assistance for Education	20 177		387	19 790	13 742
Not requiring appropriations				240	
TOTAL	442 014	78 469	8 970	248 302	13 742

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-14		**PRE-SCHOOL, PRIMARY AND SECONDARY EDUCATION**			
1. School Boards	5 695 062			5 643 862	
2. Special Status School Boards	175 914			175 914	
3. Debt Service of School Boards	571 065			571 065	
4. Private Education	362 897			362 897	
5. Support for Education Partners	38 805			38 659	
6. School Transportation Assistance	222 064			222 064	
TOTAL	7 065 807			7 014 461	
PROGRAM 5 Summary: page 1-14		**HIGHER EDUCATION**			
1. CEGEPs	1 208 400			1 208 345	
2. Universities	1 866 536			1 866 536	
3. Private College Education	78 907			78 907	
4. Debt Service of CEGEPs	212 404			212 320	
5. Debt Service of Universities	273 259			273 259	
6. Support for Education Partners	5 002			4 988	
TOTAL	3 644 508			3 644 355	

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program promotes access to post-secondary studies and to vocational training at the high school level by providing financial support to students in need.

		149 227					
		40 976					84 823
	30 772						18 353
5 712							
	(8 700)						
		10 285					349
6 048							
240							
12 000	22 072	200 488					103 525

The objective of this program is to make education and educational support services available to pupils at these levels by providing school boards, private institutions and various agencies with the necessary financial resources for their operation and development. It also includes the financial resources allocated to school transportation.

		5 643 862					51 200
		175 914					
		571 065					
		362 897					
		38 659					146
		222 064					
		7 014 461					51 346

This program gives post-secondary students access to educational services and teaching support by providing funding for the activities of public and private institutions. This program also provides funding to support university research.

		1 208 345					55
		1 866 536					
		78 907					
		212 320					84
		273 259					
		4 988					14
		3 644 355					153

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 6 Summary: page 1-14	**RETIREMENT PLANS**				
1. Teachers Pension Plan Permanent [1]	86 955			74 691	
2. Government and Public Employees Retirement Plan Permanent [2]	509 209			509 209	
3. Pension Plan of Management Personnel Permanent [3]	69 749			69 749	
TOTAL	665 913			653 649	

1 Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11).

2 Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10)

3 Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	11 269 770	78 471	20 879	11 010 854	88 858
Permanent	715 081			684 463	
Not requiring appropriations				10 915	
Negative adjustment of provisions				(8 700)	
TOTAL	**11 984 851**	**78 471**	**20 879**	**11 697 532**	**88 858** [1]

[1] Including 10 912 for 112 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides government contributions to retirement plans applicable to employees in the education networks.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
		74 691					12 264
		509 209					
		69 749					
		653 649					12 264
43 255		10 878 741				4 259	155 307
42	30 772	653 649					30 618
10 915							
	(8 700)						
54 212	**22 072**	**11 532 390**				**4 259**	**185 925**

ÉDUCATION

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Administration and Consulting			
Other	2 388		
Program 2 - Tourism and Hotel Industry Training			
Institut de tourisme et d'hôtellerie du Québec	17 069		
Program 3 - Financial Assistance for Education			
Grants Following Loans	149 227		
Bank Interest and Reimbursement	60 063		
Other	10 634		
Total for Program 3	219 924		
Program 4 - Pre-school, Primary and Secondary Education			
Employer Negotiating Committees	13 230		
Operations			
Pre-school Education and Public Primary and Secondary Instruction	5 870 976		
Private Primary and Secondary Education	362 897		
Community Action Program	12 691		
Debt Service			
Pre-school Education and Public Primary and Secondary Instruction	571 065		
School Transportation	222 064		
Other	12 884		
Total for Program 4	7 065 807		
Program 5 - Higher Education			
Operations			
Private College Education	78 907		
Public College Education	1 208 400		
University Education	1 866 536		
Debt Service			
Public College Education	212 404		
University Education	273 259		
Other	5 002		
Total for Program 5	3 644 508		
Program 6 - Retirement Plans			
Government and Public Employees Retirement Plan	509 209		
Teachers Pension Plan	86 955		
Pension Plan of Management Personnel	69 749		
Total for Program 6	665 913		
Total Appropriations and Expenditures	**11 615 609**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
1 614		566	188		2 368	2 837
				17 069	17 069	17 057
			149 227		149 227	251 366
			40 976		40 976	40 257
			9 265	1 020	10 285	9 275
			199 468	1 020	200 488	300 898
		13 230			13 230	14 030
5 819 776					5 819 776	5 642 979
362 897					362 897	347 380
		12 691			12 691	24 296
571 065					571 065	569 246
222 064					222 064	270 176
		11 393		1 345	12 738	4 587
6 975 802		37 314		1 345	7 014 461	6 872 694
78 907					78 907	80 369
1 208 345					1 208 345	1 208 233
1 866 536					1 866 536	1 771 583
212 320					212 320	198 421
273 259					273 259	256 800
3 082		1 648	248	10	4 988	5 309
3 642 449		1 648	248	10	3 644 355	3 520 715
509 209					509 209	464 925
74 691					74 691	79 234
69 749					69 749	114 923
653 649					653 649	659 082
11 273 514		**39 528**	**199 904**	**19 444**	**11 532 390**	**11 373 283**

ÉDUCATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	8 713 415	8 654 889	8 676 648
Operating	1 341 322	1 336 329	1 033 681
Capital	468 857	468 857	440 418
Interest	603 832	603 748	599 421
Support	488 183	468 567	623 115
TOTAL FOR THE PORTFOLIO	**11 615 609**	**11 532 390**	**11 373 283**

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Other		
Case studies	40	102
Miscellaneous revenue		
Sales of goods and services		
Collection charges	2 580	3 094
Training, partnership and special events organization	101	9
Miscellaneous	2	3
	2 683	3 106
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	101	9
	2 582	3 097
Interest		
Employment Assistance	19 737	20 314
Fines and forfeitures		
Charges - Cheques without sufficient funds	389	432
Recoveries		
Prior years' expenditures	440	472
Prior years' subsidies	350	3 091
Employment Assistance	72 966	69 993
Employment Assistance - QPP	3 504	3 803
Employment Assistance - Support payments	23 744	24 631
Employment Assistance - Warrantors in default	6 877	7 591
Exo and childcare services subsidies for past years	371	
Miscellaneous	31	13
	108 283	109 594
	130 991	133 437
Total own-source revenue	131 031	133 539
Government of Canada transfers		
Other programs		
Labour market agreement	655 021	656 939
Application of Québec Parental Insurance Plan	1 107	
Financing of pilot projects for older workers	2 484	7 027
	658 612	663 966
Less: Amounts entered in specific purpose accounts		
Account for the Application of Québec Parental Insurane Plan	1 107	
Account for the financing of pilot projects for older workers	2 484	7 027
Total Government of Canada transfers	655 021	656 939
Total revenue	**786 052**	**790 478**

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-16		**EMPLOYMENT ASSISTANCE MEASURES**			
1. Emploi-Québec	916 989			916 264	
2. Employment Policies	1 685			1 643	1 524
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for projects promoting employment assistance, insertion and training	76				
TOTAL	918 750			917 907	1 524
PROGRAM 2 Summary: page 1-18		**FINANCIAL ASSISTANCE MEASURES**			
1. Management of the Income Security Network	167 005	1	29	162 552	111 801
2. Income Security Policies	4 948			4 731	3 706
3. Employment Assistance	2 698 945	460		2 690 004	
Permanent [1]	5 500			5 368	
4. Management of Destitution	25 445			25 300	
5. Parental Wage Assistance Program	29 400			28 622	
6. Office de la sécurité du revenu des chasseurs et piégeurs cris	18 927			18 725	
7. Action emploi	9 700			8 926	
8. Youth Solidarity	24 300			21 644	
9. Community Action *	23 517			23 035	
10. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the creation of projects fostering the conversion of financial assistance benefits into employment assistance measures					
TOTAL	3 007 687	461	29	2 988 907	115 507

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program funds Emploi-Québec and the Commission des partenaires du marché du travail (CPMT). Emploi-Québec is Québec's public employment service responsible for labour market information, placement and active employment measures relating to the active labour market policy at the national, regional, local and sector levels. It is also responsible for the Act to foster the development of manpower training (R.S.Q., c. D-7.1) and the Act respecting manpower vocational training and qualification (R.S.Q., c. F-5). The program also aims to develop employment policies.

			916 264				725
119						42	
							76
119			916 264			42	801

The objective of this program is to make financial assistance services accessible to all those who demonstrate the need for them, assistance of last resort based on the difference between their resources and essential needs, through the income security network and that of the city of Montréal. The program also provides low-income families with a supplement based on their employment income to encourage them to remain or enter the labour market. In addition, through the Youth Solidarity Program, it supports financially individuals under 25, able to work, who make a request for employment assistance, by offering to undertake steps to promote their financial independence. Moreover, this program contributes to the financing of community organizations corresponding with their overall mission and it provides the Office de la sécurité du revenu des chasseurs et piégeurs cris with the amounts required to support their traditional activities as members of that community. It also provides appropriations to finance the Fonds Québécois d'initiatives sociales. Lastly, it aims to develop income security policies.

49 920		831				4 385	38
562			463			217	
		2 688 804	1 200				8 481
	5 368						132
		25 300					145
		28 622					778
		18 725					202
		8 926					774
		21 644					2 656
		13 105	9 930		481		1
50 482	5 368	2 805 957	11 593		481	4 602	13 207

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-18	**MANAGEMENT SUPPORT**				
1. Administration * [a]	16 814	2		16 243	9 471
Permanent [1]	74			74	
2. Management Services *	155 577		115	151 709	37 952
Not requiring appropriations				1 132	
3. Collection Centre	13 912			12 865	10 514
Permanent [2]	8			8	
4. Planning and Citizen Services *	27 165			25 895	11 235
TOTAL	213 550	2	115	207 926	69 172

[a] Including 371 for the Conseil des aînés under Order-in-Council 989-2004.

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-18	**ASSISTANCE MEASURES FOR FAMILIES AND CHILDREN**				
1. Management of Family and Child Services *	18 236			17 628	13 579
2. Family Policies *	6 554			5 821	4 080
3. Financial Support for Early Childhood Centres and Other Child Care Services *	1 353 361			1 353 358	
Permanent [1]	100			60	
4. Debt Service for Early Childhood Centres *					
5. Retirement Plan for Employees Working in the Child-care Services Sector *	39 900			39 900	
6. Family Benefits *	411 718			409 776	
Permanent [1]	5 650			5 650	
7. Maternity Allowances	7 000			6 801	
8. Conseil de la famille et de l'enfance *	1 079			1 013	785
TOTAL	1 843 598			1 840 007	18 444

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to plan, administer and coordinate human, information, material and financial resources essential to the management of programs. Moreover, it allows payments to Tribunal administratif du Québec in order to support causes related to the Department. This program also provides financing for planning activities and departmental coordination, and for services to the citizen.

1 492		2 074	3 206			493	76
74							
54 252			59 505			3 753	
1 132							
2 351						1 000	47
8							
4 883		9 405	372			1 112	158
64 192		11 479	63 083			6 358	281

The objective of this program is to develop and foster access to quality childcare services. It therefore assures financing of the management of services to family and children, elaboration of family policies, financial support for childcare centres and other day care services. Moreover, it has as objective to provide for the financing of childcare centre debt service as well as the Retirement Plan for Employees Working in the Child-care Services Sector. It allows for payment of family benefits and maternity allowances and it assures the operation of the Conseil de la famille et de l'enfance.

1 108		2 941				498	110
779		962				147	586
		1 353 358					3
	60						40
		39 900					
		409 776					1 942
	5 650						
		6 801					199
228							66
2 115	5 710	1 813 738				645	2 946

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
TOTAL FOR THE PORTFOLIO					
Voted	5 972 253	463	144	5 942 455	204 647
Permanent	11 332			11 160	
Not requiring appropriations				1 132	
TOTAL	**5 983 585**	**463**	**144**	**5 954 747**	**204 647** [1]

[1] Including 19 988 for 231 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 131-2005, the duties of part of Program 2, Element 9 "Community Action", part of Program 3, Element 1 "Administration", part of Program 3, Element 2 "Management Services", part of Program 3, Element 4 "Planning and Citizen Services" and Program 4 "Assistance Measures for Families and Children", with the exception of Element 7 "Maternity Allowances", are the responsibility of the Minister of Families, Seniors and the Status of Women.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
115 694		4 631 174	990 940		481	11 647	17 063
82	11 078						172
1 132							
116 908	**11 078**	**4 631 174**	**990 940**		**481**	**11 647**	**17 235**

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Financial Assistance Measures			
Action emploi	9 700		
Parental Wage Assistance Program (PWAP)	29 400		
Employment Insurance	2 697 145		
Management of Destitution	25 445		
Office de la sécurité du revenu des chasseurs et piégeurs cris	18 927		
Community-Family Agencies	13 105		
Youth Solidarity	24 300		
Other	870		
Total for Program 2	2 818 892		
Program 3 - Management Support			
Departmental Assistance for Innovation and Experimentation Fund	808		
Tribunal administratif du Québec	8 754		
Other	2 151	12	
Total for Program 3	11 713	12	
Program 4 - Assistance Measures for Families and Children			
Maternity Allowance	7 000		
Family Allowance	353 222		
Handicapped Child Allowance	32 600		
Retirement Plan for Employees Working in the Child-care Services Sector	39 900		
Administrative Support	25 896		
Annual Grants for Child Care Centres	225 838	225 838	
Development and Investment Grants	1 301		
Operations Grants for Early Childhood Centres	1 126 222		
Other	4 266		
Total for Program 4	1 816 245	225 838	
Total Appropriations and Expenditures	**4 646 850**	**225 850**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
			8 926		8 926	24 170
			28 622		28 622	27 112
			2 688 804		2 688 804	2 687 423
			25 300		25 300	28 114
			16 805	1 920	18 725	17 777
		13 105			13 105	11 256
		11 622	10 022		21 644	22 236
		831			831	2 168
		25 558	2 778 479	1 920	2 805 957	2 820 256
		651			651	728
				8 754	8 754	8 717
		2 062			2 074	757
		2 713		8 754	11 479	10 202
			6 801		6 801	6 918
			351 319		351 319	359 864
			32 562		32 562	40 662
			39 900		39 900	35 735
				25 895	25 895	26 574
					225 838	205 351
		1 301			1 301	2 736
		1 126 219			1 126 219	1 085 055
		3 578		325	3 903	6 794
		1 131 098	430 582	26 220	1 813 738	1 769 689
		1 159 369	**3 209 061**	**36 894**	**4 631 174**	**4 600 147**

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	7 259	7 259	6 528
Operating	28 784	28 783	29 295
Capital	1 557	1 555	2 250
Interest			4
Support	4 609 250	4 593 577	4 562 070
TOTAL FOR THE PORTFOLIO	**4 646 850**	**4 631 174**	**4 600 147**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	157 720	156 513	162 513
Operating	40 900	40 900	40 390
Capital	27 247	27 247	32 390
Interest	2 216	2 216	2 430
Support	764 064	764 064	799 377
TOTAL FOR THE PORTFOLIO	**992 147**	**990 940**	**1 037 100**

ENVIRONNEMENT

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Water resources		
Certification of private and municipal laboratories	420	508
Water supply	406	369
Dam Safety	949	1 087
	1 775	1 964
Other		
Depollution attestations	909	520
Environmental protection fees	1 189	746
Miscellaneous	2	1
	2 100	1 267
	3 875	3 231
Miscellaneous revenue		
Sales of goods and services		
Form, documentation and information	60	60
Land and buildings	95	187
Rental and concessions	861	795
Recoveries from third parties	77	8
Management of public dams	1 027	1 142
Training partnership and special events organization	932	714
Gains on sale immoveables	106	79
Canada Investment Fund for the renewal of legal aid	86	40
Financing of independent service units	2 143	2 511
Miscellaneous	15	2
	5 402	5 538
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	932	714
Financing account for independent service units	2 143	2 511
	2 327	2 313
Interest		
Miscellaneous	32	36
Fines and forfeitures		
Offences under miscellaneous legislation	294	281
Miscellaneous	1	1
	295	282
Recoveries		
Prior years' expenditures	421	156
Prior years' subsidies	1 426	544
Miscellaneous	1	
	1 848	700
	4 502	3 331
Total own-source revenue	8 377	6 562

ENVIRONNEMENT

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Government of Canada transfers		
Other programs		
Surface water surveys	200	200
Climate networks in Québec	207	203
James Bay environment and regional water treatment plan	246	174
Miscellaneous		38
Total Government of Canada transfers	653	615
Total revenue	**9 030**	**7 177**

ENVIRONNEMENT

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAM 1 — **ENVIRONMENTAL PROTECTION**

Summary: page 1-16

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Environmental Policies for Industrial Settings, Climate Change and Sustainable Development	5 154		60	4 553	2 772
2. Environmental Policies Concerning Water, Agricultural Activities and Municipal Activities	18 887		99	18 520	12 500
3. Environmental Evaluations and Coordination	17 744	1	252	17 484	9 532
4. Environmental Protection and Restoration	51 295	1	517	48 291	38 631
5. Centre d'expertise en analyse environnementale du Québec	5 242	1	950	4 279	4 107
6. Centre d'expertise hydrique du Québec	18 376	8	6 464	11 729	8 552
Permanent [1]	292			292	164
7. Administration	7 256		74	7 166	5 557
Permanent [2]	10			10	
8. Management Services	48 642		3 175	43 699	20 395
Permanent [3]	24				
Permanent [4]	111				
Not requiring appropriations				6 794	
Negative adjustment of provisions				(116)	
TOTAL	173 033	11	11 591	162 701	102 210

1 Public Curator Act, (R.S.Q., c. C-81).
2 Executive Power Act, (R.S.Q., c. E-18).
3 Financial Administration Act, (R.S.Q., c. A-6.001).
4 Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2 — **BUREAU D'AUDIENCES PUBLIQUES SUR L'ENVIRONNEMENT**

Summary: page 1-16

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Bureau d'audiences publiques sur l'environnement	5 904		52	5 541	3 687
Not requiring appropriations				65	
TOTAL	5 904		52	5 606	3 687

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	178 500	11	11 643	161 262	105 733
Permanent	437			302	164
Not requiring appropriations				6 859	
Negative adjustment of provisions				(116)	
TOTAL	**178 937**	**11**	**11 643**	**168 307**	**105 897** [1]

1 Including 10 426 for 107 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to ensure, within a framework of sustainable development, the protection of the environment by formulating and implementing policies and programs aimed at preventing, reducing or eliminating water soil and air pollution, restoring sites, and protection of environments and resources.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
445		1 336					541
1 351		4 669				3	265
1 291		6 661					7
4 556		5 104				2 486	
172						12	
3 162		15				175	
128							
1 379		230					16
10							
23 304						1 382	386
							24
							111
6 794							
	(116)						
42 592	(116)	18 015				4 058	1 350

The Bureau d'audiences publiques sur l'environnement is responsible for the dissemination of information and holding public meetings with regard to the examination process and environmental impact of development projects.

1 854						157	154
65							
1 919						157	154

37 514		18 015				4 215	1 369
138							135
6 859							
	(116)						
44 511	**(116)**	**18 015**				**4 215**	**1 504**

ENVIRONNEMENT

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Environmental Protection			
Air Purification	1 842		
Fonds d'action québécois en développement durable	1 502		
Contaminated Land Rehabilitation Program	5 087		
Support Program for Community Enterprises involved with Waste Management			
Province-wide Program for the Development of a private Network of Protected Areas	1 348		
St. Lawrence Vision 2000	219		
Support for Environmental Management in Agricultural Areas	155		
Support for Municipal Bodies - Waste Management Plans	638		
Support Watershed Agencies	2 275		
Support for Environnemental Agencies	3 828		
Subsidies for Environmental Research and Development	398		
Other	723		
Total for Program 1	18 015		
Total Appropriations and Expenditures	**18 015**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
	1 759	83			1 842	159
		1 502			1 502	
	5 087				5 087	2 839
						2 062
		1 348			1 348	693
		219			219	322
5		150			155	576
61	7	570			638	1 945
50	2 225				2 275	
	2 274	1 554			3 828	6 360
176		222			398	809
		719	4		723	2 709
292	11 352	6 367	4		18 015	18 474
292	**11 352**	**6 367**	**4**		**18 015**	**18 474**

ENVIRONNEMENT

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Capital	4 007	4 007	1 875
Interest	1 080	1 080	952
Support	12 928	12 928	15 647
TOTAL FOR THE PORTFOLIO	**18 015**	**18 015**	**18 474**

FINANCES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Income and property taxes		
Contributions to the Health Services Fund		
Employer contributions	4 698 089	4 491 189
Personal contributions	175 531 [1]	157 506
	4 873 620	4 648 695
Duties and permits		
Other		
Creation of deposit institutions	17	57
Creation of and amendments to corporations	9 421	9 079
Legal of enterprises advertising	33 979	33 278
Miscellaneous	40	109
	43 457	42 523
Miscellaneous revenue		
Sales of goods and services		
Photocopies of documents	146	142
Contributions from trust and savings companies		706
Contributions from insurance companies	4	4 964
Cost of inspecting deposit institutions		93
Gains on sale immoveables	4 893	
Broker's and real estate agents' dues	146	152
Cooperatives' and financial services' dues		1 857
Loan guarantees - Government corporations	163 208	171 902
Miscellaneous		36
	168 397	179 852
Interest		
Bank accounts	185	1 067
Government of Canada account	173	4
Survivors pension plan fund	5 591 [2]	(7 276)
Miscellaneous	1	3
	5 950	(6 202)
Fines and forfeitures		
Legal deposits	768	781
Charges - Cheques without sufficient funds	58	39
Miscellaneous	3	
	829	820

[1] The increase is due to an increase in income from sources other than employment.

[2] The increase is due mainly to the increase in the rate of return on the investment of survivors' pensions in 2004-2005 compared to 2003-2004.

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005		2004
Miscellaneous revenue (cont'd)			
Recoveries			
Prior years' expenditures	5 165		14 408
Appropriation of balances - dormant accounts	62		179
	5 227		14 587
	180 403		189 057
Revenue from Government enterprises			
Société des alcools du Québec	545 000	3	570 000
Loto-Québec	1 511 000	3	1 493 000
Hydro-Québec	1 350 000	3,4	965 000
Other		3	
	3 406 000		3 028 000
Total own-source revenue	8 503 480		7 908 275
Government of Canada transfers			
Equalization payments	5 221 295	B	4 064 620
Canadian health and social programs transfer	3 331 628	C	4 202 803
Other transfers related to fiscal arrangements	32 681	D	63 744
Other programs	(404 128)	E	(76 591)
Total Government of Canada transfers	8 181 476		8 254 576
Total revenue	**16 684 956**		**16 162 851**
3 Balance of the Government's share in the results:			
Société des alcools du Québec	761		828
Loto-Québec	305	5	(100 018)
Hydro-Québec	1 055 446		1 084 134
Other	(116 920)	A	(198 226)
	939 592		786 718
Dividends declared	3 406 000		3 028 000
	4 345 592		**3 814 718**

4 The government decreed a dividend of $1 350 M in 2005 compared to $965 M in 2004.This amount falls within the limits prescribed by the Act respecting Hydro-Québec, calculated based on Hydro-Québec's annual financial performance.

5 The increase is due mainly to the increase the net profit, due, among other things, to an increase in revenues from video lotteries.

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
A) Other		
Capital financière agricole inc.	(1 014)	(824)
Corporation d'hébergement du Québec	(3 388) [6]	29 289
Financement-Québec	13 933	13 058
Fonds d'indemnisation du courtage immobilier	228	373
Immobilière SHQ	5 007	7 120
IQ FIER inc.	(300)	
IQ Immigrants Investisseurs inc.	11 480	5 215
Régie de l'assurance-dépôt du Québec	[7]	26 936
Société de développement de la Baie James	(2 999)	119
Société de l'assurance automobile du Québec	(50 166) [8]	155 185
Société des établissements de plein air du Québec	340	(885)
Société générale de financement du Québec	24 046 [9]	(358 541)
Société Innovatech du Grand Montréal	(82 295) [10]	(40 277)
Société Innovatech du Sud du Québec	(7 281)	(11 247)
Société Innovatech Québec et Chaudière-Appalaches	(12 941)	(15 265)
Société Innovatech Régions Ressources	(11 570)	(8 482)
	(116 920)	**(198 226)**
B) Equalization payments		
2004-2005	5 250 949	
2003-2004	(37 829)	4 144 689
2002-2003	18 776	(70 742)
2001-2002	(10 601)	(39 115)
2000-2001 and years previous		29 788
	5 221 295	**4 064 620**
C) Canadian health and social programs transfer		
Total entitlements		
2004-2005	8 968 975	
2003-2004	(32 701)	8 564 510
2002-2003	19 500	19 937
2001-2002	5 768	31 448
2000-2001		9 220
	8 961 542	8 625 115
Tax transfer		
2004-2005	(3 806 465)	
2003-2004	7 292	(3 633 560)
2002-2003	(12 064)	(5 841)
2001-2002	104	46 270
2000-2001		2 321
	(3 811 133)	(3 590 810)

6 The decrease is due mainly to a decrease in interest income and an increase in amortization expenditures.

7 Since February 1, 2004, this entity has been included in the Autorité des marchés financiers, an organization consolidated line by line.

8 The decrease is due mainly to the transfer, in 2003-2004, of the insurance mission, henceforth constituting a trust fund, into a social utility trust fund, the Fonds d'assurance automobile du Québec. This trust fund is excluded from the reporting environment.

9 The increase is due mainly to an increase in revenues in 2004-2005 in the Chemical and Petrochemical sector and by a significant devaluation in the Société's fixed assets in 2003-2004.

10 The decrease is due mainly to the loss on the disposal of investments linked to the Société's privatization.

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
C) Canadian health and social programs transfer (cont'd)		
Special abatement (13.5 personal income tax points)		
2004-2005	(2 702 970)	
2003-2004	579	(2 586 872)
2002-2003	(73 669)	(24 068)
2001-2002	(12 471)	48 585
2000-2001		6 302
	(2 788 531)	(2 556 053)
Supplement trust fund (1999)		548 430
Supplement trust fund (2000)		587 352
Supplement trust fund (2001)		352 000
Trust fund for health and immunization (2004)	96 010	
Romanow gap	236 162	
Trust fund for waiting time reduction (2004)	147 602	
Medical equipment	118 081	
Transfer for health care reform (T)	354 243	236 769
Transfer for health care reform (T-1)	(60)	
Youth learning and early childhood daycare services	17 712	
	969 750	1 724 551
	3 331 628	**4 202 803**
D) Other transfers related to fiscal arrangements		
Share of special tax on preferred share dividends	**32 681**	**63 744**
E) Other programs		
Fiscal transfer youth allowances (tax abatement reimbursement) (3 personal income tax points)		
2004-2005	(296 186)	
2003-2004	(292 857)	(278 730)
2002-2003	(22 928)	
	(611 971)	(278 730)
Bilingualism		
2004-2005	38 524	
2003-2004		38 524
	38 524	38 524
Canada Student Loans program	150 810	158 262
Population-based subsidy	5 353	5 353
Softwood Lumber Products Export Charge	13 156	
	(404 128)	**(76 591)**

FINANCES

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-24		**DEPARTMENT ADMINISTRATION**			
1. Administration and Management Services	30 693	1	1 203	25 531	11 841
Permanent[1]	10			10	
Not requiring appropriations				981	
2. The Enterprise Registrar	19 677		518	15 642	10 250
Permanent[2]	6			6	
Not requiring appropriations				422	
3. Institut de la statistique du Québec	14 832			14 832	
TOTAL	65 218	1	1 721	57 424	22 091

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 2 Summary: page 1-24		**BUDGET AND TAXATION POLICY, ECONOMIC ANALYSIS AND ADMINISTRATION OF GOVERNMENT FINANCIAL AND ACCOUNTING ACTIVITIES**			
1. Budgetary and Fiscal Policies, Analysis of Economic Policies and Financial Institutions	24 652			13 464	12 756
Not requiring appropriations				97	
2. Financing, Debt Management and Financial Operations	6 894		151	5 536	5 435
Not requiring appropriations				523	
3. Bank Service Fees Permanent[1]	9 989			9 614	
4. Comptroller of Finance and Government Accounting	17 786		193	13 759	12 640
Not requiring appropriations				232	
5. Financial and Taxation Affairs and Institutional Research	12 012			11 407	
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for revenue initiatives	26 091				
TOTAL	97 424		344	54 632	30 831

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to assure the administration of the Department and central services concerning planning, coordination, public affairs and management support. It is also to assure the administration of a government registry of proprietorships, corporations and moral persons. Finally, it is to provide statistical information on the situation of Québec.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
13 620		70				891	3 067
10							
981							
5 392						565	2 952
	6						
422							
		14 832					
20 425	6	14 902				1 456	6 019

The objective of this program is to assure the administration of the financial and accounting activities of the government, develop orientations concerning taxation and budgetary matters and perform economic analyses.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
708						1 557	9 631
97							
101						23	1 184
523							
9 614							375
1 119							3 834
232							
3 580		6 877	950				605
							26 091
15 974		6 877	950			1 580	41 720

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-28		**DEBT SERVICE AND INTEREST ON THE RETIREMENT PLANS ACCOUNT**			
1. Direct Debt Service Permanent [1]	4 131 000			4 066 814	
2 Interest on the Retirement Plans Account Permanent [2]	2 808 000			2 786 425	
TOTAL	6 939 000			6 853 239	

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

[2] Permanent appropriations refer to the following acts: Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12), Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1), Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11), Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10), Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1), Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2), Courts of Justice Act, (R.S.Q., c. T-16), Police Act, (R.S.Q., c. P-13.1) and Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

TOTAL FOR THE PORTFOLIO					
Voted	152 637	1	2 065	100 171	52 922
Permanent	6 949 005			6 862 869	
Not requiring appropriations	-			2 255	
TOTAL	**7 101 642**	**1**	**2 065**	**6 965 295**	**52 922** [1]

[1] Including 9 634 for 96 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to fund the payment of interest on the direct debt and the retirement plans account.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
				4 066 814			64 186
				2 786 425			21 575
				6 853 239			85 761
24 520		21 779	950			3 036	47 364
9 624	6			6 853 239			86 136
2 255							
36 399	**6**	**21 779**	**950**	**6 853 239**		**3 036**	**133 500**

FINANCES

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Department Administration			
Institut de la statistique du Québec	14 832		
Other	70		
Total Program 1	14 902		
Program 2 - Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities			
Montréal Institute of Financial Mathematics	2 250		
Other	4 628	50	
Total Program 2	6 878	50	
Total Appropriations and Expenditures	**21 780**	**50**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
				14 832	14 832	16 416
		70			70	69
		70		14 832	14 902	16 485
		2 250			2 250	
			48	4 529	4 627	393
		2 250	48	4 529	6 877	393
		2 320	**48**	**19 361**	**21 779**	**16 878**

FINANCES

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	15 827	15 827	13 173
Operating			3 243
Support	5 953	5 952	462
TOTAL FOR THE PORTFOLIO	**21 780**	**21 779**	**16 878**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Operating	950	950	950
TOTAL FOR THE PORTFOLIO	**950**	**950**	**950**

JUSTICE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Other		
Legal of enterprises advertising	365	417
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	171	145
Room and board	98	92
Canada Investment Fund for the renewal of legal aid	4 730	2 002
Recoveries from third parties	217	133
Training partnership and special events organization	520	202
Judicial documents	31 854	31 356
Legal transactions	18 305	28 495
Miscellaneous	14	21
	55 909	62 446
Less: Amounts entered in specific purpose accounts		
Canada Investment Fund for the renewal of legal aid account	4 730	2 002
Training, partnership and special events organization account	520	202
	50 659	60 242
Interest		
Miscellaneous	1	4
Fines and forfeitures		
Deposits and bonds	81	149
Offences under the Highway Safety Code	41 884	52 850
Offences under the Criminal Code	8 280	7 122
Offences under miscellaneous legislation	11 971	12 580
Seizure of money - drugs and narcotics		2 050
Assistance for victims of criminal acts	10 654	3 997
Miscellaneous	6	6
	72 876	78 754
Recoveries		
Prior years' expenditures	285	170
Surplus - Special funds and agencies	1 301	1 243
	1 586	1 413
	125 122	140 413
Total own-source revenue	125 487	140 830
Government of Canada transfers		
Other programs		
Application of the Accord governing the Contraventions Act	383	434
Legal aid	22 819	22 927
Legal counsel to Native people	479	486
Child support	2 742	2 855
Miscellaneous	78	77
	26 501	26 779
Less: Amounts entered in specific purpose account		
Account for the application of the Accord governing the Contraventions Act	383	434
Total Government of Canada transfers	26 118	26 345
Total revenue	**151 605**	**167 175**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAM 1 **JUDICIAL ACTIVITY**
Summary: page 1-24

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Magistrature	3 133		75	2 553	2 164
Permanent [1]	45 851	1		45 850	43 283
2. Judiciary Ethics and Advanced Courses for Judges					
Permanent [1]	2 248		201	2 047	297
3. Support for Magistrature	22 558		500	20 759	18 882
4. Committee on Judges' Remuneration					
Permanent [1]	469			469	
TOTAL	74 259	1	776	71 678	64 626

[1] Courts of Justice Act, (R.S.Q., c. T-16).

PROGRAM 2 **ADMINISTRATION OF JUSTICE**
Summary: page 1-24

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administrative Support for Judicial Activity	80 722	3	1 335	77 198	51 663
Permanent [1]	10			9	
Permanent [2]	13			13	
2. Legal and Legislative Affairs	45 222		1	44 423	42 692
3. Public Prosecution	55 402		12	53 900	41 399
Permanent [1]	2			2	
4. Management, Planning and Organizational Services	144 423		5 600	132 148	32 260
Permanent [1]	1				
Permanent [2]	6 500				
Permanent [3]	4 139			3 744	3 730
Permanent [4]	20			6	
Not requiring appropriations				11 856	
Negative adjustment of provisions				(2 817)	
5. Processing of Violations and Collection of Fines	15 423		3 912	8 377	6 209
6. Justice Integrated Information System	11 000		7 342		
TOTAL	362 877	3	18 202	328 859	177 953

[1] Public Administration Act, (R.S.Q., c. A-6.01).
[2] Financial Administration Act, (R.S.Q., c. A-6.001).
[3] Courts of Justice Act, (R.S.Q., c. T-16).
[4] Executive Power Act, (R.S.Q., c. E-18).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to deliver justice through the formulation of decisions in accordance with the jurisdictions of various courts of law. It ensures respect for rules of ethics which apply to the Bench, further training of judges, and provides the necessary administrative support. The program also seeks to evaluate the compensation, the retirement plans and other employee benefits of justices of the Court of Québec and the municipal courts, and formulate recommendations to the government.

389							505
2 567							
1 750							
1 877						758	541
469							
7 052						758	1 046

The objective of this program is to provide administrative support necessary for the operation of the courts of justice and registry offices, provide legal, legislative and regulatory support for all government activities and ensure the application of the Criminal Code and the penal laws in Québec.

24 233		110	1 192				2 186
9							1
13							
1 731							798
3 209			9 292				1 490
2							
98 156		1 732					6 675
							1
							6 500
14							395
6							14
11 856							
	(2 817)						
2 168						2 200	934
							3 658
141 397	(2 817)	1 842	10 484			2 200	22 652

(in thousands of dollars)

PROGRAM 3
Summary: page 1-24

ADMINISTRATIVE JUSTICE

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Contribution of the Ministère de la Justice to the Tribunal administratif du Québec	10 741			10 741	
2. Conseil de la justice administrative	382			331	146
TOTAL	11 123			11 072	146

PROGRAM 4
Summary: page 1-20

ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Commission des services juridiques	127 626			127 626	
2. Fonds d'aide aux recours collectifs	725			725	
3. Crime Victims Compensation Permanent[1]	71 283			71 283	
TOTAL	199 634			199 634	

[1] Crime Victims Compensation Act, (R.S.Q., c. I-6).

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
Voted	517 357	3	18 777	478 781	195 415
Permanent	130 536	1	201	123 423	47 310
Not requiring appropriations				11 856	
Negative adjustment of provisions				(2 817)	
TOTAL	**647 893**	**4**	**18 978**	**611 243**	**242 725**[1]

[1] Including 9 272 for 101 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program partly funds the Tribunal administratif du Québec, whose function, in cases provided for by the Act respecting Administrative Justice, (R.S.Q., c. J-3), is to rule on proceedings instituted against an administrative or decentralized authority. This program also includes the Conseil de la justice administrative, an agency concerned with professional ethics.

		10 741					
185						10	41
185		10 741				10	41

The objective of this program is to assure legal, financial and social assistance to persons with low incomes and who are economically disadvantaged and to children and families faced with social problems related to justice or groups of people likely to seek class action, and to provide assistance, support and financial compensation to crime victims.

		127 626					
		725					
9 170		62 113					
9 170		190 464					

131 948		140 934	10 484			2 968	16 828
14 000		62 113					6 911
11 856							
	(2 817)						
157 804	**(2 817)**	**203 047**	**10 484**			**2 968**	**23 739**

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure ENTER	HSS
Program 2 - Administration of Justice			
Other	1 842		
Program 3 - Administrative Justice			
Contribution of the ministère de la Justice to the Tribunal administratif du Québec	10 741		
Program 4 - Assistance to Persons Brought before the Courts			
Legal Aid	46 795		
Commission des services juridiques	80 831		
Fonds d'aide aux recours collectifs - Assistance for Recipients	298		
Fonds d'aide aux recours collectifs - Operation	427		
Crime Victims Compensation	62 113		
Total for Program 4	190 464		
Total Appropriations and Expenditures	**203 047**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
48	254	1 540			1 842	1 735
				10 741	10 741	9 993
			46 795		46 795	48 662
				80 831	80 831	72 658
			298		298	398
				427	427	439
			62 113		62 113	59 391
			109 206	81 258	190 464	181 548
48	**254**	**1 540**	**109 206**	**91 999**	**203 047**	**193 276**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	120 465	120 465	115 079
Operating	16 564	16 564	16 150
Capital	1 765	1 765	523
Support	64 253	64 253	61 524
TOTAL FOR THE PORTFOLIO	**203 047**	**203 047**	**193 276**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	216	215	334
Operating	977	977	983
Support	9 305	9 292	2 227
TOTAL FOR THE PORTFOLIO	**10 498**	**10 484**	**3 544**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Other		
Fees - Public files	8 492	5 980
Fees - Private files	147	295
Travelling salesmen	219	181
Health spa	74	63
Travel agents	685	705
Sponsorship application - Foreign nationals	1 882	1 874
Employer request - Foreign nationals	487	
Certificate of selection - Foreign nationals	20 183	20 296
Exemption certificate	53	50
Certificate of acceptance - Foreign nationals	3 384	2 951
Miscellaneous	25	26
	35 631	32 421
Miscellaneous revenue		
Sales of goods and services		
Comparative assesment of studies conducted outside Québec	1 374	1 306
Training, partnership and special events organization	353	214
Miscellaneous	44	40
	1 771	1 560
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	353	214
	1 418	1 346
Interest		
Advances to administered accounts	146	111
Interest on late remittance of unclaimed property	172	
Miscellaneous	14	5
	332	116
Fines and forfeitures		
Miscellaneous	33	37
Recoveries		
Prior years' expenditures	176	1 424
Unclaimed property filed with the State	30 091 [1]	9 835
Miscellaneous	32	32
	30 299	11 291
	32 082	12 790
Total own-source revenue	67 713	45 211
Government of Canada transfers		
Other programs		
Integration of immigrants	156 430	164 830
Total Government of Canada transfers	156 430	164 830
Total revenue	**224 143**	**210 041**

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[1] The increase is due mainly to the liquidation, by the Public Curator, of property remaining after the des demutualization of certain insurance companies.

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			
		Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-26	**CITIZEN RELATIONS AND MANAGEMENT OF IDENTITY**				
1. Citizen Relations and Planning *	15 956		347	15 585	11 669
Permanent[1]	121			121	25
Permanent[2]	724	128		596	
Not requiring appropriations				153	
2. Identify, Access and Provision of Services **,***	2 681			2 681	1 803
Not requiring appropriations				179	
TOTAL	19 482	128	347	19 315	13 497

1 Public Administration Act, (R.S.Q., c. A-6.01).

2 Act to promote good citizenship, (R.S.Q., c. C-20).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-14	**IMMIGRATION, INTEGRATION AND REGIONALIZATION**				
1. Immigration	13 858		54	13 803	11 199
2. Integration and Regionalization	72 669	1	80	72 518	36 628
3. Management and Administrative Services	31 547	9	2 535	28 668	13 077
Permanent[1]	24			24	
Permanent[2]	14				
Not requiring appropriations				2 396	
Negative adjustment of provisions				(6)	
TOTAL	118 112	10	2 669	117 403	60 904

1 Executive Power Act, (R.S.Q., c. E-18).

2 Public Administration Act, (R.S.Q., c. A-6.01).

The objective of this program is to ensure the promotion of fundamental rights and the exercise of civic responsibilities. It also seeks to ensure the quality of relations between citizens and the Québec government, and support the full participation of all citizens in the development of Québec society. Moreover, it seeks to ensure the integrity of citizens's identities as well as the promotion of access to information and the protection of personal information.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
2 235		1 681					24
96							
		596					
153							
828		50					
179							
3 491		2 327					24

The objective of this program is to recruit and select immigrants and ensure their linguistic, cultural and economic integration.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
2 604							1
13 730		22 160					70
15 095		496					335
24							
							14
2 396							
	(6)						
33 849	(6)	22 656					420

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-26		**ADVISORY AND PROTECTION ORGANIZATIONS REPORTING TO THE MINISTER**			
1. Office de la protection du consommateur *	7 569		97	7 444	5 926
Not requiring appropriations				90	
2. Commission d'accès à l'information **	4 268		14	4 254	3 431
Not requiring appropriations				40	
3. Conseil des relations interculturelles	693		11	662	490
Not requiring appropriations				1	
4. Commission des droits de la personne et des droits de la jeunesse *	13 223	1	265	12 851	9 886
Not requiring appropriations				144	
TOTAL	25 753	1	387	25 486	19 733
PROGRAM 4 **** Summary: page 1-26		**PUBLIC CURATOR**			
1. Public Curator	42 119		6 508	32 552	24 171
Permanent [1]	10 812			10 512	8 668
Permanent [2]	6			6	
Not requiring appropriations				2 230	
TOTAL	52 937		6 508	45 300	32 839

1 Public Curator Act, (R.S.Q., c. C-81).

2 Financial Administration Act, (R.S.Q., c. A-6.001).

The objective of this program is to enable citizens to appeal, whenever necessary, to organizations responsible for protecting their rights: human rights and freedoms, equality of persons, protection of personal information, or consumer rights. It also provides the department with information on intercultural relations, to define its orientations, identify relevant intervention venues and select the most appropriate measures to respond to expressed needs.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
1 518						28	
90							
823							
40							
172						20	
1							
2 965						106	
144							
5 753						154	

The objective of this program is to assure the protection of citizens declared unfit and to represent their rights and property. It is also to return unclaimed property to those having the right to it or to the State.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
8 381						1 226	1 833
1 844							300
	6						
2 230							
12 455	6					1 226	2 133

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 5 **** Summary: page 1-26	**STATUS OF WOMEN**				
1. Conseil du statut de la femme	4 485			4 309	3 240
Not requiring appropriations				7	
2. Secrétariat à la condition féminine	2 550			2 536	1 240
Not requiring appropriations				17	
TOTAL	7 035			6 869	4 480
TOTAL FOR THE PORTFOLIO					
Voted	211 618	11	9 911	197 863	122 760
Permanent	11 701	128		11 259	8 693
Not requiring appropriations				5 257	
Negative adjustment of provisions				(6)	
TOTAL	**223 319**	**139**	**9 911**	**214 373**	**131 453** [1]

[1] Including 12 473 for 123 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 121-2005, the duties of part of Program 1, Element 1 "Citizen Relations and Planning", Program 3, Element 1 "Office de la protection du consommateur" and Program 3, Element 4 "Commission des droits de la personne et des droits de la jeunesse" are the responsibility of the Minister of Justice.

** Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 175-2005, the duties of part of Program 1, Element 2 "Identity, Access and Provision of Services" and of Program 3, Element 2 "Commission d'accès à l'information" are the responsibility of the Minister responsible for Canadian Intergovernmental Affairs, Francophones within Canada, the Agreement on Internal Trade, the Reform of Democratic Institutions and Access to information, who performs the duties of the Minister of Relations with the Citizens and Immigration under the Act respecting Access to the documents held by public bodies and the Protection of personal information (R.S.Q., c. A-2.1), the Act respecting the protection of personal information in the private sector (R.S.Q., c. P-39.1) and the Act respecting the Ministère des Relations avec les citoyens et de l'Immigration (R.S.Q., c. M-25.01).

*** Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 128-2005, the duties of part of Program 1, Element 2 "Identity, Access and Provision of Services" are the responsibility of the Minister of Government Services.

**** Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 131-2005, the duties of Program 4 "Public Curator" and Program 5 "Status of Women" are the responsibility of the Minister of Families, Seniors and the Status of Women.

The objective of this program is to promote equality and respect for the rights of women. Its objective is also to ensure the coordination and development of government policies and activities with respect to the status of women.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
1 069						164	12
7							
256		1 040				14	
17							
1 349		1 040				178	12
49 676		25 427				1 558	2 275
1 964	6	596					314
5 257							
	(6)						
56 897		**26 023**				**1 558**	**2 589**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Citizen Relations and Management of Identify			
Acts of Good Citizenship	596		
Exercising Citizenship	309		
Support Fund for Access to Information and Protection of Personal Information	50		
Civic Participation Support Program	1 372		
National Reconciliation Program with the Duplessis Orphans			
Other			
Total for Program 1	2 327		
Program 2 - Immigration, Integration and Regionalization			
Reception and Integration of Immigrants	6 464		
Reception and Establishment of Refugees	2 179		
Financial Assistance Program for the Linguistic Integration of Immigrants	9 489		
Recognition and Support Program for Autonomous Community Organizations Working in Areas Related to the Mission of the Department	753		
Support Program for Pilot Projects to Facilitate Admission into Professional Orders	57		
Employment Integration Support Program	1 920		
Program of Integration into the Regions	1 298		
Other	496		
Total for Program 2	22 656		
Program 3 - Advisory and Protection Organizations Reporting to the Minister			
Partnership			
Program 5 - Status of Women			
"À égalité pour décider" Program	1 000		
Other	40		
Total for Program 5	1 040		
Total Appropriations and Expenditures	**26 023**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
			596		596	782
		309			309	378
		50			50	50
		1 346	26		1 372	1 753
						964
						69
		1 705	622		2 327	3 996
		6 464			6 464	3 483
			2 179		2 179	2 435
			9 489		9 489	13 426
		753			753	570
		57			57	104
		1 920			1 920	1 462
23	693	582			1 298	1 715
2	38	456			496	359
25	731	10 232	11 668		22 656	23 554
						75
		1 000			1 000	1 000
		40			40	40
		1 040			1 040	1 040
25	**731**	**12 977**	**12 290**		**26 023**	**28 665**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2004	2003
Support	26 023	26 023	28 665
TOTAL FOR THE PORTFOLIO	**26 023**	**26 023**	**28 665**

RELATIONS INTERNATIONALES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	485	
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	485	
Interest		
Miscellaneous		6
Recoveries		
Prior years' expenditures	99	290
Miscellaneous	9	1
	108	291
	108	297
Total own-source revenue	108	297
Total revenue	**108**	**297**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18		**INTERNATIONAL AFFAIRS**			
1. Management, Policies and Public Affairs	12 564	34		11 896	8 295
Permanent[1]	585	1		584	
2. Representation Abroad	49 394	351	176	47 060	29 359
3. Bilateral Relations	14 600	1		14 231	4 729
4. Francophone and Multilateral Relations	18 255	7		17 972	2 383
5. Internal Management	11 225		481	10 197	6 245
Not requiring appropriations				909	
TOTAL	106 623	394	657	102 849	51 011

[1] Executive Power Act, (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	106 038	393	657	101 356	51 011
Permanent	585	1		584	
Not requiring appropriations				909	
TOTAL	**106 623**	**394**	**657**	**102 849**	**51 011** [1]

[1] Including 7 187 for 72 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to plan, organize and direct the Québec government's action in other countries as well as that of its departments and agencies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
3 079		522				633	1
584							
6 520			11 181			768	1 039
1 315		8 187				367	1
483		15 106				255	21
3 927		25				242	305
909							
16 817		23 840	11 181			2 265	1 367

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
15 324		23 840	11 181			2 265	1 367
584							
909							
16 817		**23 840**	**11 181**			**2 265**	**1 367**

RELATIONS INTERNATIONALES

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - International Affairs			
Francophonie	7 613	445	
Youth Agencies	2 866		
Office Québec-Amériques pour la jeunesse	2 000		
Cooperation Programs	1 589	79	30
Québec sans frontières	3 306		
Subsidies for Bilateral Affairs	1 757	15	
Subsidies for Multilateral Affairs	4 188	1 594	
Other	523	2	1
Total for Program 1	23 842	2 135	31
Total Appropriations and Expenditures	**23 842**	**2 135**	**31**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
131		5 327		1 710	7 613	10 827
		2 866			2 866	2 858
				2 000	2 000	2 000
486		426	565	3	1 589	1 707
		3 306			3 306	3 811
943		591	179	29	1 757	1 825
64		2 185	329	15	4 187	4 376
51	9	413	37	9	522	635
1 675	9	15 114	1 110	3 766	23 840	28 039
1 675	**9**	**15 114**	**1 110**	**3 766**	**23 840**	**28 039**

RELATIONS INTERNATIONALES

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Support	23 842	23 840	28 039
TOTAL FOR THE PORTFOLIO	**23 842**	**23 840**	**28 039**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	250	244	
Operating	9 944	9 490	10 028
Capital	981	981	
Interest	466	466	
TOTAL FOR THE PORTFOLIO	**11 641**	**11 181**	**10 028**

RESSOURCES NATURELLES, FAUNE ET PARCS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Forest resources		
Logging - Domestic use	218	189
Wood processing plants	698	737
Forest management permits - Supply of timber from public forests	422 969[1]	320 252
Sugar bushes	1 562	1 571
Permits - Public utility work	83	105
Permits - Mining operations	154	127
Permits - Wildlife and recreation management	121	189
Other duties related to forest management	134	155
Regular sylvicultural treatments	(173 758)	(155 802)
Forest resource development program	(10 303)	(14 961)
Contributions to SOPFIM-SOPFEU	(16 419)	(18 588)
Special plans - recovery and production	(1 769)	(7 041)
Transfer to Forestry Fund	(107 900)	(96 645)
Miscellaneous	8	5
	115 798	30 293
Mining resources		
Mining operations	16 437	5 627
Mining concessions	6 967	4 272
Mining lease operations	1 444	1 283
Search for an aquifer	58	31
General information	10	59
Exploration	307	363
Processing - Sand, gravel and other	1 954	2 164
Miscellaneous	24	28
	27 201	13 827
Water resources		
Hydroelectric power	9 662	8 118
Electric power produced	68 107	57 617
Water supply	1 483	1 495
	79 252	67 230
Other		
Case studies		50
Exploration for petroleum and natural gas	372	460
Operating leases for underground reservoir	55	41
Licence for the use of high-risk petroleum equipment	1 974	1 931
Hunting, fishing and trapping permits	27 203	26 788
Commercial and private permits	265	263
Fees for commercial operations	1 122	1 261
Miscellaneous	35	38
	31 026	30 832
	253 277	142 182

[1] The increase is due to an increase in the average price of wood and an increase in the volume of wood invoiced.

RESSOURCES NATURELLES, FAUNE ET PARCS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	144	172
Wood	4	103
Public land	2 798	2 459
Rental of land for the development of hydroelectric power	95	83
Fees for the sale and rental of land	432	431
Rental and concessions	9 066	8 617
Recoveries from third parties	13	64
Registry of transfers	199	177
Land surveys	24	61
Registration fees for draws	89	66
Gains on sale immoveables	318	131
Training, partnership and special events organization	1 288	1 522
Mining site protection, safety, redevelopment and restoration financing measures	2 135	
Miscellaneous	43	97
	16 648	13 983
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	1 288	1 522
Account for mining site protection, safety, redevelopment and restoration financing measures	2 135	
	13 225	12 461
Interest		
Other revenues receivable	582	741
Duties on profits from mining operations	860	710
Accounts receivable	47	57
Payment of hydraulic royalties	691	587
	2 180	2 095
Fines and forfeitures		
Penalties	48	73
Offences under wildlife and park - laws and regulations	510	653
Offences under the Forest Act	127	94
Miscellaneous	10	15
	695	835
Recoveries		
Prior years' expenditures	(513)	(185)
Prior years' subsidies	1 218	1 167
	705	982
	16 805	16 373
Total own-source revenue	270 082	158 555

RESSOURCES NATURELLES, FAUNE ET PARCS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Government of Canada transfers		
Other programs		
Cooperative mining project with Bolivia	495	1 026
Less: Amounts entered in specific purpose account		
Account for the cooperative mining project with Bolivia	495	1 026
Total Government of Canada transfers		
Total revenue	**270 082**	**158 555**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAM 1
Summary: page 1-18

MANAGEMENT OF NATURAL RESOURCES AND WILDLIFE

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Knowledge and Administration of Territory	23 472		1 935	20 633	15 535
Permanent[1]	7				
Not requiring appropriations				1 770	
2. Administration of Forestry Resources	147 731	1	866	146 290	12 268
Permanent[2]	5 000			3 591	
Not requiring appropriations				2 947	
3. Wildlife and Parks *	120 840	2	11 875	101 629	56 617
Permanent[1]	303		3		
Permanent[3]	35			35	
Permanent[4]	198			198	
Not requiring appropriations				8 126	
4. Energy Development	37 399		55	36 633	5 842
Not requiring appropriations				688	
5. Management and Development of Mineral Resources	27 876		2 501	25 263	15 039
Permanent[1]	4				
Not requiring appropriations				1 353	
6. Department Management and Management Services	67 833	1	4 118	40 286	14 463
Permanent[1]	1				
Permanent[4]	340			340	
Permanent[5]	246			246	
Not requiring appropriations				3 023	
7. Forestry Financing	1 380			1 380	
Permanent[6]	20			20	
TOTAL	432 685	4	21 353	394 451	119 764

1 Public Administration Act, (R.S.Q., c. A-6.01).
2 Forest Act, (R.S.Q., c. F-4.1).
3 Respecting the conservation and development of wildlife Act, (R.S.Q., c. C-61.1).
4 Financial Administration Act, (R.S.Q., c. A-6.001).
5 Executive Power Act, (R.S.Q., c. E-18).
6 Forestry Credit Act, (R.S.Q., c. C-78).

PROGRAM 2 **
Summary: page 1-18

PROMOTION AND DEVELOPMENT OF QUÉBEC'S CAPITAL

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1 Development of the Capitale-Nationale Region	54 426	133	2	51 341	3 329
Permanent[1]	40				
Not requiring appropriations				9	
TOTAL	54 466	133	2	51 350	3 329

1 Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to assure the development, protection, understanding and improvement of Québec territory as well as wildlife, forestry, mineral and energy resources within a context of harmonized and sustainable development.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
5 075		23					904
							7
1 770							
22 321		2 397	109 304				574
3 591							1 409
2 947							
35 212		9 800					7 334
							300
35							
1	197						
8 126							
1 387		5 004	24 400				711
688							
5 174		5 050					112
							4
1 353							
11 742		2 212	11 869			8 341	15 087
							1
	340						
246							
3 023							
		1 380					
		20					
102 691	537	25 886	145 573			8 341	26 443

This program's objective is to support and promote the Capitale-Nationale region by reinforcing the role of Québec City as capital city, by contributing to the enhancement of its sites, monuments and activities, by empowering local and regional divisions to take control of their development, and by supporting development and diversification of its economic base.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
388		46 080	1 544				2 950
							40
9							
397		46 080	1 544				2 990

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
TOTAL FOR THE PORTFOLIO					
Voted	480 957	137	21 352	423 455	123 093
Permanent	6 194		3	4 430	
Not requiring appropriations				17 916	
TOTAL	**487 151**	**137**	**21 355**	**445 801**	**123 093** [1]

1 Including 15 571 for 178 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 173-2005, the duties of part of Program 1, Element 3 "Wildlife and Parks" are the responsibility of the Minister of Sustainable Development, Environment and Parks.

** Since February 18, 2005, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 137-2005, the duties of Program 2 "Promotion and Development of Québec's Capital", with the exception of the Société des parcs de sciences naturelles du Québec (zoo and aquarium), are the responsibility of the Minister responsible for the Capitale-Nationale Region who reports to the Minister of Transport under Order-in Council 109-2005.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
81 299		71 946	147 117			8 341	27 672
3 873	537	20					1 761
17 916							
103 088	**537**	**71 966**	**147 117**			**8 341**	**29 433**

RESSOURCES NATURELLES, FAUNE ET PARCS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Management of Natural Resources and Wildlife			
Territorial Development Assistance			
Agence de l'efficacité énergétique	2 698		
Assistance for Research and Development	1 152	135	
Assistance for Mineral Exploration	2 055	55	
Assistance to the Mining Industry	942	851	
Consortium de recherche minérale (COREM)	2 053		
Development of the Forest Industry	2 650	1 877	
Power Line Burial			
Extension of the Gas Network	1 771	1 155	
Forestry Loans	1 400	1 400	
Société des établissements de plein air du Québec	3 893		
Support in Native Communities	7 563	223	
Other	607		1
Total for Program 1	26 784	5 696	1
Program 2 - Promotion and Development of Québec's Capital			
Local Development Centres of the Capitale-Nationale Region	5 296		
Commission de la capitale nationale du Québec	15 199		
Economic and Tourism Development Funds	14 054	95	
Québec Regional Solidarity Fund			
Support Program for Economic Projects	287	287	
Société des parcs des sciences naturelles du Québec	13 522		
Total for Program 2	48 358	382	
Total Appropriations and Expenditures	**75 142**	**6 078**	**1**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
						619
				2 697	2 697	3 857
142		875			1 152	1 383
				2 000	2 055	2 790
91					942	1 264
		2 053			2 053	1 500
		520			2 397	13 441
						175
					1 155	1 155
					1 400	1 605
				3 893	3 893	3 433
	1 251	5 976		85	7 535	6 408
15	38	530	3	20	607	2 162
248	1 289	9 954	3	8 695	25 886	39 792
	5 296				5 296	5 051
				15 199	15 199	16 416
24	8 111	5 820	4		14 054	11 021
						100
					287	213
		11 244			11 244	12 658
24	13 407	17 064	4	15 199	46 080	45 459
272	**14 696**	**27 018**	**7**	**23 894**	**71 966**	**85 251**

RESSOURCES NATURELLES, FAUNE ET PARCS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	5 443	5 443	5 453
Operating	3 877	3 876	9 805
Capital	2 625	2 216	3 399
Interest	12 933	12 725	6 393
Support	50 264	47 706	60 201
TOTAL FOR THE PORTFOLIO	**75 142**	**71 966**	**85 251**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	73 155	73 155	60 751
Operating	20 280	20 280	42 062
Interest	24 400	24 400	
Support	29 282	29 282	62 429
TOTAL FOR THE PORTFOLIO	**147 117**	**147 117**	**165 242**

REVENU

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Income and property taxes		
Personal income tax	16 736 533	16 134 492
Corporate tax	4 253 103	3 892 394
Succession tax		153
	20 989 636	20 027 039
Consumption taxes		
Sales	9 587 434	9 004 334
Fuel	1 710 385	1 685 040
Tobacco	901 235	888 387
	12 199 054	11 577 761
Duties and permits		
Alcoholic beverages		
Retail beer sales	35 072	41 197
Sales of wine and spirits - Permit holders	21 215	21 289
Miscellaneous	20	48
	56 307	62 534
Forest resources		
Profits from forestry operations	14 553 [1]	(5 552)
Other		
Legal of enterprises advertising	170	159
Land transfers	43	61
Registration of tax shelters and flowthrough shares	199	214
International and interprovincial carriers	769	734
Environmental protection fees	1	215
	1 182	1 383
	72 042	58 365
Miscellaneous revenue		
Sales of goods and services		
Collection charges	416	721
Collection of contributions for the Québec Pension Plan	13 559	13 190
Judicial documents	153	134
Advance rulings	85	86
Training partnership and special events organization		251
Administration of the Goods and Services Tax	125 113	119 343
Miscellaneous	95	83
	139 421	133 808
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account		251
Administration of the Goods and Services Tax account	125 113	119 343
	14 308	14 214

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[1] The increase is mainly due to the vitality of the construction sector.

REVENU

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Miscellaneous revenue (cont'd)		
Interest		
Personal income tax receivable	228 549	144 150
Corporate tax receivable	87 838	81 521
Sales tax collectable	(7 570)	43 481
Fuel tax collectable	654	1 049
Tobacco tax collectable	2 154	819
Other revenues receivable	(434)	1 546
	311 191	272 566
Fines and forfeitures		
Legal deposits	(227)	(27)
Penalties	158 538 [2]	141 183
Charges - Cheques without sufficient funds	1 887	1 815
Offences under fiscal laws	868	815
Miscellaneous	8	(2)
	161 074	143 784
Recoveries		
Prior years' expenditures	261	843
Miscellaneous	1	6
	262	849
	486 835	431 413
Total own-source revenue	33 747 567	32 094 578
Total revenue	**33 747 567**	**32 094 578**

[2] The increase is due to tax recovery activities.

Notes

The following refunds were subtracted from revenue:

	2005	2004
Personal income tax	4 478 687	3 876 153
Corporate tax	1 729 773	1 914 783
Sales	4 656 177	4 601 302
Fuel	75 597	81 862
Tobacco	37 768	24 393
Profits from forestry operations	5 364	15 096
Miscellaneous	2 743	171

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-26		**TAX ADMINISTRATION**			
1. Regional operations	134 128	45	4	128 479	125 220
2. Concentrated operations	68 361	6	1 176	63 379	41 426
Permanent [1]	32 279			15 904	
3. Information Technologies	52 606		5	50 461	25 410
4. Administration and Support	112 987		1 193	105 202	42 637
Permanent [2]	10			10	
Permanent [3]	2 476			530	
Permanent [4]	1 277			652	
Permanent [5]	34				
Not requiring appropriations				1 094	
5. Tax Collection	39 067			39 067	
Permanent [6]	414 350			414 350	
6. Alimony and Support Payments	40 427			39 894	
7. Research and development to counter tax evasion	53 087	51		46 787	38 877
TOTAL	951 089	102	2 378	905 809	273 570

[1] Act respecting the Ministère du Revenu, (R.S.Q., c. M-31) (Interest and refunds).

[2] Executive Power Act, (R.S.Q., c. E-18).

[3] Fuel Tax Act, (R.S.Q., c. T-1) (Allowances to agents for tax collection and remittance).

[4] Tobacco Tax Act, (R.S.Q., c. I-2) (Allowances to agents for tax collection and remittance).

[5] Public Administration Act, (R.S.Q., c. A-6.01).

[6] Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	500 663	102	2 378	473 269	273 570
Permanent	450 426			431 446	
Not requiring appropriations				1 094	
TOTAL	**951 089**	**102**	**2 378**	**905 809**	**273 570** [1]

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[1] Including 31 611 for 372 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to collect taxes and administer social programs of a fiscal nature, as well as any other collection program assigned to it by the government.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
3 259						4 770	830
21 953							3 800
15 904							16 375
25 051							2 140
30 250		123	32 192			6 467	125
10							
530							1 946
652							625
							34
1 094							
			39 067				
	414 350						
			39 894			533	
3 585			4 325				6 249
102 288	414 350	123	115 478			11 770	32 124

84 098		123	115 478			11 770	13 144
17 096	414 350						18 980
1 094							
102 288	**414 350**	**123**	**115 478**			**11 770**	**32 124**

REVENU

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Tax Administration			
Subsidies to Organizations	124		
Total Appropriations and Expenditures	**124**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
		123			123	124
		123			**123**	**124**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Support	124	123	124
TOTAL FOR THE PORTFOLIO	**124**	**123**	**124**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	65 722	62 346	28 655
Operating	20 287	19 738	52 097
Capital	29 918	28 375	28 260
Interest	5 552	5 019	3 898
TOTAL FOR THE PORTFOLIO	**121 479**	**115 478**	**112 910**

SANTÉ ET SERVICES SOCIAUX

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Other		
Private hospitals and other institutions	1 533	1 545
Miscellaneous revenue		
Sales of goods and services		
Third party liability insurance - Internal	3 941	4 508
Third party liability insurance - External	839	880
Hospitalization insurance - Foreigners	175	128
Third party liability insurance - Fonds d'assurance automobile du Québec	88 654	88 655
Training, partnership and special events organization	1 777	622
Financing of services to less autonomous seniors	30 000	30 000
Financing of the assistance program for pathological gamblers	17 000	17 000
Miscellaneous	30	28
	142 416	141 821
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	1 777	622
Account for the financing of services to less autonomous seniors	30 000	30 000
Account for the financing of the assistance program for pathological gamblers	17 000	17 000
	93 639	94 199
Interest		
Miscellaneous		1
Recoveries		
Prior years' expenditures	660	191
Prior years' subsidies	(251)	32 562
	409	32 753
	94 048	126 953
Total own-source revenue	95 581	128 498
Government of Canada transfers		
Canadian health and social programs transfer		
Adaptation of primary health care	16 605 [1]	63 684
Other programs		
Young Offenders Act	39 056	40 596
Vocational rehabilitation of persons with disabilities	45 893	39 133
Treatment and rehabilitation services	2 750	2 807
Services to persons infected with Hepatitis C virus	7 600 [2]	25 800
	95 299	108 336
Total Government of Canada transfers	111 904	172 020
Total revenue	**207 485**	**300 518**

[1] The decrease is due to the decrease in contributions for 2004-2005 and an adjustment for previous years.

[2] The decrease is due to the decrease in contributions for 2004-2005 in keeping with the agreements.

SANTÉ ET SERVICES SOCIAUX

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-12		**NATIONAL OPERATIONS**			
1. Administration and Departmental Management *	100 077	10	2 114	93 775	51 108
Permanent [1]	10			10	
Permanent [2]	1				
Not requiring appropriations				1 612	
2. Advisory Bodies *	11 101			8 247	4 646
3. National Activities	172 087			159 418	24
Permanent [3]	418			214	
TOTAL	283 694	10	2 114	263 276	55 778

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Public Administration Act, (R.S.Q., c. A-6.01).

[3] Public Health Protection Act, (R.S.Q., c. P-35).

PROGRAM 2 Summary: page 1-12		**REGIONAL OPERATIONS**			
1. Development Agencies for Health and Social Services Local Networks	90 361			90 361	
2. Health and Social Services Establishments	9 426 330			9 424 020	
Permanent [1]	2 436 810 [a]			2 436 810 [a]	
3. Support of Community Organizations	320 275			320 275	
4. Related Activities	1 168 143			1 167 653	
Permanent [2]	507 467			507 467	
Permanent [3]	76 516			76 516	
5. Debt Service	536 284			536 079	
TOTAL	14 562 186			14 559 181	

[1] Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).

[2] Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).

[3] Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

[a] Including 2 434 500 representing the portion, attributed to the Ministère de la Santé et des Services sociaux, of projected contributions from employers and individuals to the Health Services Fund for an expenditure of 2 436 810.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program provides the department and its advisory bodies with the resources and services necessary to establish, implement and monitor their health and social services programs. It also enables the general public to voice its needs, it ensures national coordination of the development and delivery of health and social services, and it funds national projects.

42 667						2 591	1 587
10							
							1
1 612							
3 501		100				850	2 004
10 278		149 116				95	12 574
		214					204
58 068		149 430				3 536	16 370

This program provides public services that meet the objectives defined in the policy on health and well-being with regard to social adaptation, physical and mental health, public health and social integration.

		90 361					
		9 424 020					2 310
		2 436 810					
		320 275					
19 326		1 148 327			490		
		507 467					
		76 516					
		536 079					205
19 326		14 539 855			490		2 515

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-12	**OFFICE DES PERSONNES HANDICAPÉES DU QUÉBEC**				
1. Services to the Handicapped	43 722			43 722	
2. Administration and Management	9 946		192	9 455	7 412
Not requiring appropriations				141	
TOTAL	53 668		192	53 318	7 412
PROGRAM 4 Summary: page 1-12	**RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC**				
1. Medical Care					
Permanent[1]	3 206 638			3 206 638	
2. Optometric Care					
Permanent[1]	32 635			32 483	
3. Dental Care					
Permanent[1]	94 528			94 528	
4. Pharmaceutical Services and Drugs					
Permanent[1]	1 818 375			1 686 650	
5. Other Services					
Permanent[1]	123 981			122 943	
6. Administration					
Permanent[1]	92 677			92 677	
TOTAL	5 368 834 [a]			5 235 919 [a]	

[1] Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).

[a] Including 2 434 500 representing the portion, attributed to the Régie de l'assurance maladie du Québec, of projected contributions from employers and individuals to the Health Services Fund for expenditures of 2 436 810 and the projected contribution of 2 786 173 of the Consolidated Revenue Fund for an expenditure of 2 799 109.

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	11 878 326	10	2 306	11 853 005	63 190
Permanent	8 390 056			8 256 936	
Not requiring appropriations				1 753	
	20 268 382	**10**	**2 306**	**20 111 694**	**63 190** [1]

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[1] Including 7 840 for 83 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Since October 21, 2004, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 989-2004, the duties of the Secrétariat aux aînés and the Conseil des aînés are the responsibility of the Minister for the Status of Seniors and Minister for Family Welfare.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
The objective of this program is to ensure the rights of handicapped persons.							
		43 722					
2 043						293	6
141							
2 184		43 722				293	6
The objective of this program is to defray the cost of insured services under the health insurance, health assistance, and drug insurance plans and the associated administrative expenses.							
		3 206 638					
		32 483					152
		94 528					
		1 686 650					131 725
		122 943					1 038
		92 677					
		5 235 919					132 915
77 815		11 712 000			490	3 829	18 686
10		8 256 926					133 120
1 753							
79 578		**19 968 926**			**490**	**3 829**	**151 806**

SANTÉ ET SERVICES SOCIAUX

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - National Operations			
Intervention Progam - Hepatitis C	1 356		726
Hospital Services outside Québec	106 296		
Other	53 953	8	7 547
Total for Program 1	161 605	8	8 273
Program 2 - Regional Operations			
Purchase of Vaccines and Biological Products	72 292		69 952
Financial Assistance to Handicapped Persons for Various Special Needs	77 693		
Operations			
Local Network Development Agencies	90 361		
Pubic Health Directorates	58 713		58 206
Private Institutions	369 157		369 157
Public Institutions	11 358 014		11 352 028
Rent - Network Establishments	122 431		120 205
Community Home Maintenance Agencies	24 171		
Community Promotion and Services Agencies	296 104		
Financial Exemption Program for Home Assistance Services	48 231		
Government and Public Employees Retirement Plan	507 467		507 467
Pension Plan of Management Personnel	76 516		76 516
Remuneration of Interns and Residents	112 416		112 416
Family Resources	163 065		163 064
Debt Service	536 284		536 079
Blood System	265 013		239 833
Ambulance Services	201 849	142 564	
Other	163 082		123 543
Total for Program 2	14 542 859	142 564	13 728 466
Program 3 - Office des personnes handicapées du Québec			
Adapted Work Centres	42 961	42 961	
Organizations Promoting the Rights of Handicapped Persons	288		
Other	473		
Total for Program 3	43 722	42 961	
Program 4 - Régie de l'assurance maladie du Québec			
Study and Research Grants and Premiums	9 081		
Expenses Related to the Administration of the Health Insurance and Health Assistance Plans and Drug Plans	92 677		
Orthopaedic Appliances and Prostheses	114 900		
Dental Care	94 528		
Medical Care	3 206 638		
Optometric Care	32 635		
Pharmaceutical Services and Drugs	1 818 375		
Total for Program 4	5 368 834		
Total Appropriations and Expenditures	**20 117 020**	**185 533**	**13 736 739**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
		478		150	1 354	3 159
			97 322		97 322	92 258
537	3	20 498	15 717	6 444	50 754	40 117
537	3	20 976	113 039	6 594	149 430	135 534
				2 340	72 292	38 087
			77 693		77 693	73 518
		90 361			90 361	93 688
				370	58 576	58 574
					369 157	362 686
				5 902	11 357 930	10 806 055
					120 205	111 772
		24 171			24 171	22 407
		296 100		4	296 104	264 877
			48 231		48 231	43 989
					507 467	480 742
					76 516	108 439
					112 416	104 522
					163 064	151 940
					536 079	548 635
		137	3 070	21 973	265 013	269 449
			21 491	37 794	201 849	179 106
		12 135		27 053	162 731	163 707
		422 904	150 485	95 436	14 539 855	13 882 193
					42 961	41 682
		288			288	154
56		342		75	473	621
56		630		75	43 722	42 457
			9 081		9 081	8 813
				92 677	92 677	112 820
			113 862		113 862	107 546
			94 528		94 528	84 871
			3 206 638		3 206 638	2 986 757
			32 483		32 483	30 202
			1 686 650		1 686 650	1 545 745
			5 143 242	92 677	5 235 919	4 876 754
593	**3**	**444 510**	**5 406 766**	**194 782**	**19 968 926**	**18 936 938**

SANTÉ ET SERVICES SOCIAUX

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	13 368 103	13 367 188	12 829 807
Operating	3 631 083	3 628 844	3 315 715
Capital	292 726	292 522	308 239
Interest	272 085	272 085	274 082
Support	2 553 023	2 408 287	2 209 095
TOTAL FOR THE PORTFOLIO	**20 117 020**	**19 968 926**	**18 936 938**

SÉCURITÉ PUBLIQUE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Alcoholic beverages		
Retailers	19 791	19 236
Industrial beverage production	547	532
	20 338	19 768
Publicity contests and amusement machines		
Publicity contests	4 374	4 018
Amusement machines	3 347	3 446
Bingo	1 357	1 318
Lotteries	2 711	2 577
Races	185	209
	11 974	11 568
Other		
Case studies	912	951
Security and detective agencies	1 245	946
Organization - Combat sports events	111	87
Permits for the possession of explosives	321	241
Miscellaneous	43	35
	2 632	2 260
	34 944	33 596
Miscellaneous revenue		
Sales of goods and services		
Disposal of surplus	3	67
Room and board	3 278	3 357
Reconciliation and investigation - Police conduct and ethics	594	786
Training, partnership and special events organization	462	3 049
Financing of the assistance program for pathological gamblers	3 000	3 000
Financing of independent service units	2 997	2 277
Miscellaneous	42	62
	10 376	12 598
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	462	3 049
Account for the financing of the assistance program for pathological gamblers	3 000	3 000
Financing account for independent service units	2 997	2 277
	3 917	4 272
Interest		
Accounts receivable	46	61
Fines and forfeitures		
Alco-frein	1 255	1 328
Seizure of money - drugs and narcotics	1 364	1 320
Miscellaneous	37	39
	2 656	2 687

SÉCURITÉ PUBLIQUE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	1 151	14 183
Miscellaneous	34	23
	1 185	14 206
	7 804	21 226
Total own-source revenue	42 748	54 822
Government of Canada transfers		
Other programs		
Administration of the Firearms Act	5 595	7 822
Third Summit of the Americas		43
Financing of the Joint Emergency Preparedness Program	1 825	663
Miscellaneous	8	6
	7 428	8 534
Less: Amounts entered in specific purpose accounts		
Administration of the Firearms Act account	5 595	7 822
Account related to the Third Summit of the Americas		43
Financing of the Joint Emergency Preparedness Program account	1 825	663
Total Government of Canada transfers	8	6
Total revenue	**42 756**	**54 828**

SÉCURITÉ PUBLIQUE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

SECURITY, PREVENTION AND INTERNAL MANAGEMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administration and Management Support Services	21 253		446	20 797	16 618
Permanent[1]	9			8	
2. Correctional Services	207 201	4	77	207 110	160 269
3. Forensic Examinations	6 672			6 672	5 141
4. Police, Security and Protection	57 041	2		56 531	17 954
Permanent[2]	2 133			2 133	2 133
5. Civil Safety and Fire Safety	14 122		167	13 774	9 705
Permanent[3]	18 443		2	18 441	2 010
6. Central Management Items	109 755		3 220	104 168	24 549
Permanent[4]	65			65	
Permanent[5]	15				
Not requiring appropriations				4 734	
TOTAL	436 709	6	3 912	434 433	238 379

[1] Executive Power Act, (R.S.Q., c. E-18).
[2] Act respecting the National Assembly, (R.S.Q., c. A-23.1).
[3] Act respecting the protection of persons and property in the event of disaster, (R.S.Q., c. P-38.1).
[4] Financial Administration Act, (R.S.Q., c. A-6.001).
[5] Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2
Summary: page 1-26

SÛRETÉ DU QUÉBEC

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Protection of Society, People and their Property	298 490	68	2	296 797	155 030
Permanent[1]	1 349			1 349	1 345
2. Internal Management and Support	196 799	9	13 071	169 783	34 511
Permanent[2]	222		222		
Permanent[3]	116			116	
Not requiring appropriations				12 156	
TOTAL	496 976	77	13 295	480 201	190 886

[1] Act respecting the Ministère de la Justice, (R.S.Q., c. M-19)
[2] Public Administration Act, (R.S.Q., c. A-6.01).
[3] Financial Administration Act, (R.S.Q., c. A-6.001).

The objective of this program is to plan, administer and coordinate the resources required for program management. Its objective is also to protect society by encouraging it to participate in the administration of justice and by ensuring services for adults on probation, in custody and on parole, which will facilitate their reintegration, to provide a variety of expert advice of a legal nature, ensure the security of persons and their property as well as certain government buildings, inspect police forces and fund native police services. It includes a central management system in which expenses for elements of this program and certain other programs sponsored by the department are recorded.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
3 953		226				10	
8							1
46 556		285				9	1
1 531							
6 950		31 627					508
1 568		2 501				4	177
958		15 473					
79 619						2 367	
	65						
							15
4 734							
145 877	65	50 112				2 390	702

The objective of this program is to protect society, people and their property.

12 601			129 166				1 623
4							
73 633			61 639				13 936
	116						
12 156							
98 394	116		190 805				15 559

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-26		**AGENCIES REPORTING TO THE MINISTER**			
1. Régie des alcools, des courses et des jeux	16 204		200	14 143	10 641
Permanent [1]	4				
2. Commission québécoise des libérations conditionnelles	3 123		13	2 991	2 102
3. Coroner's Office	7 029		104	6 921	3 847
4. Police Ethics Commissioner	2 888		14	2 873	2 250
5. Comité de déontologie policière	2 059		9	2 046	1 422
TOTAL	31 307		340	28 974	20 262

[1] Act respecting lotteries, publicity contests and amusement machines, (R.S.Q., c. L-6).

TOTAL FOR THE PORTFOLIO					
Voted	942 636	83	17 323	904 606	444 039
Permanent	22 356		224	22 112	5 488
Not requiring appropriations				16 890	
TOTAL	**964 992**	**83**	**17 547**	**943 608**	**449 527** [1]

[1] Including 70 461 for 851 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to fund activities with regard to monitoring the sale and production of alcohol, gambling and amusement machines, horse racing, and combat sports. The program also seeks to protect society while encouraging the social reintegration of the detainee, act in the event of death occurring in obscure or violent circumstances, and process complaints against police officers relating to their duties.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
3 502						860	1 001
							4
889							119
3 074							4
623							1
624							4
8 712						860	1 133
235 123		34 639	190 805			3 250	17 374
970	181	15 473					20
16 890							
252 983	**181**	**50 112**	**190 805**			**3 250**	**17 394**

SÉCURITÉ PUBLIQUE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Security, Prevention and Internal Management			
Police and Firefighter Training	8 832		
Combatting Illegal Trade in Tobacco Products	965		
Fight Against Terrorism			
Civil Safety	15 572	461	
Fire Prevention	980		
Police Services for Natives	19 979		
Crime Prevention Subsidies	3 353		
Other	942		
Total for Program 1	50 623	461	
Total Appropriations and Expenditures	**50 623**	**461**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
		200		8 632	8 832	6 784
	850	35			885	958
						15 000
	10 105	110	4 896		15 572	14 744
	930	50			980	1 680
	19 759				19 759	16 753
	3 147	174			3 321	3 068
	5	758			763	478
	34 796	1 327	4 896	8 632	50 112	59 465
	34 796	**1 327**	**4 896**	**8 632**	**50 112**	**59 465**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Capital	38	38	133
Support	50 585	50 074	59 332
TOTAL FOR THE PORTFOLIO	**50 623**	**50 112**	**59 465**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Remuneration	147 387	147 374	128 943
Operating	37 508	37 508	47 998
Capital	5 923	5 923	4 566
Interest			773
TOTAL FOR THE PORTFOLIO	**190 818**	**190 805**	**182 280**

TRANSPORTS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Motor vehicles		
Motor vehicle registration fees	627 163	623 546
Operators and drivers	80 704	79 404
Public commercial transport	706	741
Inspection and updating fees - Category A1	2 117	2 040
Inspection and updating fees - Category A2	2 032	1 935
Inspection and renewal fees - Transportation services intermediary	119	116
	712 841	707 782
Other		
Transfer of licences	794	785
Miscellaneous	24	23
	818	808
	713 659	708 590
Miscellaneous revenue		
Sales of goods and services		
Gas and oil	27	170
Disposal of surplus	548	475
Rest area management	1 391	1 210
Land and buildings	2 914	6 521
Rental of land and buildings	1 442	1 808
Technical assistance and support	80	147
Gains on sale immoveables	83	3
Publication fees - licence applications	137	115
Laboratory analysis	64	42
Landing fees	61	88
Unloading fees	365	436
Gains on disposition of complex network		72
Training, partnership and special events organization	60	
Miscellaneous	61	62
	7 233	11 149
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	60	
	7 173	11 149
Interest		
Miscellaneous	62	34
Fines and forfeitures		
Miscellaneous	28	42

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	1 155	974
Prior years' subsidies	619	454
Amounts paid out as indemnities	3 285	3 440
	5 059	4 868
	12 322	16 093
Total own-source revenue	725 981	724 683
Government of Canada transfers		
Other programs		
Maintenance of federal roads	126	123
Airport development	201	192
Infrastructures program	37 190	46 595
Financing for the upgrading of municipal roads in the Outaouais region of Québec	77	99
Airport immoveables assistance program	2 399	4 068
	39 993	51 077
Less: Amounts entered in specific purpose accounts		
Account related to the Infrastructures program	37 190	46 595
Financing account for the upgrading of municipal roads in the Outaouais region of Québec	77	99
Airport immoveables assistance program account	2 399	4 068
Total Government of Canada transfers	327	315
Total revenue	**726 308**	**724 998**

TRANSPORTS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-18		**TRANSPORTATION INFRASTRUCTURES**			
1. Transportation Infrastructures Construction	594 847		9 699	580 849	
Permanent [1]	3 887			3 887	
Not requiring appropriations				103 458	
2. Transportation Infrastructures Maintenance	426 900	6	20 775	395 299	110 145
3. Financial Assistance for the Local Road System	105 184			104 818	
TOTAL	1 130 818	6	30 474	1 188 311	110 145
PROGRAM 2 Summary: page 1-18		**TRANSPORTATION SYSTEMS**			
1. Land Transportation	279 324		58	278 641	5 837
2. Maritime Transportation	56 526	2	4	56 055	830
3. Air Transportation	6 053			5 782	724
4. Commission des transports du Québec	14 172	1	2 042	11 877	8 501
Not requiring appropriations				633	
TOTAL	356 075	3	2 104	352 988	15 892

[1] Public Administration Act, (R.S.Q., c. A-6.01).

This program ensures that improvements, repairs and maintenance of land, maritime and air transportation infrastructures are carried out.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
532			580 317			4 141	158
			3 887				
103 458							
278 660		5 118	1 376			8 146	2 674
665		104 153				143	223
383 315		109 271	585 580			12 430	3 055

The objective of this program is to formulate policies and regulations affecting transportation systems for persons and goods, to provide funding for agencies that offer transportation services and issue transportation or leasing permits for various modes of transportation, and to manage the Register of Owners and Operators of Heavy Vehicles.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
2 559		270 245				577	48
6 393		48 832				193	272
1 098		3 960				106	165
3 376							252
633							
14 059		323 037				876	737

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-18	**ADMINISTRATION AND CORPORATE SERVICES**				
1. Departmental Management	7 093		42	5 914	4 833
Permanent [1]	19			19	
2. Administrative Services	72 309	1	5 064	59 123	45 602
Permanent [2]	148			148	
Not requiring appropriations				7 411	
3. Planning, Research and Development	17 612	1	126	15 895	12 148
TOTAL	97 181	2	5 232	88 510	62 583

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	1 580 020	11	37 810	1 514 253	188 620
Permanent	4 054			4 054	
Not requiring appropriations				111 502	
TOTAL	**1 584 074**	**11**	**37 810**	**1 629 809**	**188 620** [1]

[1] Including 20 703 for 256 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program provides various management support services for activities of the department and ensures the formulation of plans for the transportation of persons and goods. The objective is also to promote expertise by supporting research and development activities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
732		349				1 083	54
19							
13 521						813	7 308
	148						
7 411							
2 835		912				874	716
24 518	148	1 261				2 770	8 078

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
310 371		433 569	581 693			16 076	11 870
19	148		3 887				
111 502							
421 892	**148**	**433 569**	**585 580**			**16 076**	**11 870**

TRANSPORTS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Transportation Infrastructures			
Financial Assistance for the Local Road System	104 376		
Land Transportation	5 382	1 980	
Total for Program 1	109 758	1 980	
Program 2 - Transportation Systems			
Société des Traversiers du Québec	38 916		
Air Transportation	3 960	2 550	
Public Transportation			
Agence métropolitaine de transport	42 105		
Operation	33 412		
Immovables and Debt Service	130 189		
Adapted Transportation for Handicapped Persons	50 931	3 741	
Maritime Transportation	9 916	5 831	
Land Transportation	6 686	3 675	
Other	6 930	156	10
Total for Program 2	323 045	15 953	10
Program 3 - Administration and Corporate Services			
Other	1 500		
Total Appropriations and Expenditures	**434 303**	**17 933**	**10**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2005	2004
	104 153				104 153	75 270
	3 138				5 118	2 116
	107 291				109 271	77 386
				38 916	38 916	38 327
	814	233	363		3 960	4 359
				42 097	42 097	26 439
	33 412				33 412	20 059
	130 189				130 189	134 827
	34 849		12 341		50 931	65 097
	1 146	2 939			9 916	6 194
	2 345	281	385		6 686	15 136
7	5 702	980		75	6 930	637
7	208 457	4 433	13 089	81 088	323 037	311 075
254		1 007			1 261	1 356
261	**315 748**	**5 440**	**13 089**	**81 088**	**433 569**	**389 817**

TRANSPORTS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2 004
Remuneration	38 916	38 916	
Capital	150 551	150 551	111 118
Interest	74 121	74 121	69 469
Support	170 715	169 981	209 230
TOTAL FOR THE PORTFOLIO	**434 303**	**433 569**	**389 817**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	2005	2 004
Remuneration	72 578	72 538	71 106
Operating	31 398	31 391	30 949
Capital	270 570	270 447	223 580
Interest	211 231	211 204	174 482
TOTAL FOR THE PORTFOLIO	**585 777**	**585 580**	**500 117**

TRAVAIL

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005	2004
Duties and permits		
Other		
Sales of liquefied petroleum gas	474	576
Registration - Use of liquefied petroleum gas	187	200
Installation of gas	5	149
Gas machinery	11	57
Inspection fees - gas distribution	2 099	2 004
Installation of electrical equipment	12 570	14 507
Installation of stationary machinery	2 355	2 844
Plumbing contractors	4 914	4 583
Building contractors	19 517	18 109
Amusement games and mechanical lift facilities	196	198
Lifting devices	1 192	1 281
	43 520	44 508
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	68	66
Bureau d'évaluation médicale financing	2 199	2 088
Training, partnership and special events organization	208	309
Miscellaneous	1	3
	2 476	2 466
Less: Amounts entered in specific purpose accounts		
Bureau d'évaluation médicale financing account	2 199	2 088
Training, partnership and special events organization account	208	309
	69	69
Interest		
Miscellaneous	5	7
Recoveries		
Miscellaneous	11	37
	85	113
Total own-source revenue	43 605	44 621
Total revenue	**43 605**	**44 621**

TRAVAIL

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2005

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-26		**LABOUR**			
1. Labour Relations	29 427	3	1 111	27 556	13 258
Permanent [1]	11			11	
Permanent [2]	2			2	
Not requiring appropriations				516	
2. Conseil consultatif du travail et de la main-d'oeuvre	426			368	234
Not requiring appropriations				5	
3. Commission de l'équité salariale	6 434		57	5 409	4 076
Not requiring appropriations				57	
4. Conseil des services essentiels Permanent [3]	2 886		15	2 871	2 117
Not requiring appropriations				59	
5. Régie du bâtiment du Québec	42 062	12	1 981	30 200	22 382
Permanent [2]	110			110	
Not requiring appropriations				1 459	
6. Financial Contribution of the Ministère du Travail to the Commission des relations du travail	7 539			7 448	
TOTAL	88 897	15	3 164	76 071	42 067

1 Executive Power Act, (R.S.Q., c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).
3 Labour Code, (R.S.Q., c. C-27).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	85 888	15	3 149	70 981	39 950
Permanent	3 009		15	2 994	2 117
Not requiring appropriations				2 096	
TOTAL	**88 897**	**15**	**3 164**	**76 071**	**42 067** [1]

[1] Including 6 586 for 65 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to develop, implement, supervise the application and coordinate the execution of policies and measures regarding minimum working conditions, labour relations, pay equity, the quality of buildings and security of users of public buildings and of technical installations. It is also designed to plan, administer and coordinate the human, physical, financial and informational resources necessary to the management of the portfolio of the ministère du Travail.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
4 628		9 670				579	178
11							
	2						
516							
134							58
5							
1 333						175	793
57							
754							
59							
7 818						910	8 959
	110						
1 459							
		7 448					91
16 774	112	17 118				1 664	10 079
13 913		17 118				1 664	10 079
765	112						
2 096							
16 774	**112**	**17 118**				**1 664**	**10 079**

TRAVAIL

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2005
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Labour			
Labour Relations Commission	7 539		
Fight against moonlighting and tax evasion in the construction industry	9 500		
Other	186		
Total for Program 1	17 225		
Total Appropriations and Expenditures	**17 225**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals

EDUC	MUNI	NPO	IND	GEA	2005	2004
				7 448	7 448	7 127
				9 500	9 500	1 100
2		68		100	170	173
2		68		17 048	17 118	8 400
2		**68**		**17 048**	**17 118**	**8 400**

TRAVAIL

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2005

(in thousands of dollars)

	Authorized appropriations	2005	2004
Support	17 225	17 118	8 400
TOTAL FOR THE PORTFOLIO	**17 225**	**17 118**	**8 400**

SECTION 3

SUMMARY FINANCIAL INFORMATION ON THE SPECIAL FUNDS

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Summary financial statements of the special funds 3-2

SUMMARY FINANCIAL STATEMENTS OF THE SPECIAL FUNDS

Fiscal year ended March 31, 2005
(in thousands of dollars)

	2005
	Revenue
Assistance Fund for Independent Community Action	32 510
Assistance Fund for Victims of Crime	13 022
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec	15 653
Sinking Fund relating to Borrowings by Québec School Boards	13 072
Sinking Fund relating to Borrowings by Québec University Establishments	13 836
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies	16 237
Financial Assistance Fund for Certain Disaster Areas	2 338
Road Network Preservation and Improvement Fund	597 275
Labour Market Development Fund	960 273
Regional Development Fund	44 068
Financing Fund	28 560
Ministère du Revenu Fund for the Supply of Goods and Services	10 654
Rolling Stock Management Fund	76 575
Fund for the Management of Québec Immovables on Foreign Soil	11 278
Prescription Drug Insurance Fund	2 316 396
Civil Status Fund	16 993
Horse-Racing Industry Fund	13 178
Government Information Fund	42 500
Tourism Partnership Fund	90 865
Collection Fund	82 513
Fund for the Contributions of Motorists to Public Transit	66 760
Support Payments Fund (excluding fiduciary section)	41 265
Register Fund of the Ministère de la Justice	30 890
Police Services Fund	414 276
Health Services Fund	5 967 674
Government Services Fund	274 682
Information Technology Fund of the Conseil du trésor	1 458
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	40 977
Information Technology Fund of the Ministère du Revenu	32 564
Land Information Fund	120 348
Geographic Information Fund	1 948
Fonds du Centre financier de Montréal	1 834
Forestry Fund	274 355
Québec Youth Fund *	13 402
Fund for the Sale of Goods and Services of the Ministère des Transports	5 192
Fonds québécois d'initiatives sociales	1 200
Ice Storm Fund	26 405
Special Olympic Fund	63 771

* Fund activities ended on December 31, 2004.

2005					2004 (Restated)
Expenditure	Excess of revenue over expenditure	Assets	Liabilities	Fund balance	Fund balance
32 423	87	4 227	2 817	1 410	1 323
7 028	5 994	9 189	265	8 924	2 930
5 206	10 447	186 208	5 197	181 011	209 868
12	13 060	274 163		274 163	308 221
12	13 824	243 036		243 036	269 367
5 811	10 426	185 763	5 802	179 961	203 644
2 338		127 421	127 421		
597 275		5 263 367	5 263 367		
967 318	(7 045)	112 905	88 581	24 324	31 369
44 068		32 518	32 518		
1 432	27 128	14 614 434	14 502 078	112 356	85 228
10 654		2 382	2 382		
76 523	52	148 082	147 891	191	139
11 016	262	15 149	14 164	985	723
2 316 396		653 790	653 790		
16 885	108	8 820	2 243	6 577	6 469
13 178		1 057	1 057		
42 295	205	16 647	15 592	1 055	850
92 239	(1 374)	30 174	25 417	4 757	6 131
77 967	4 546	22 749	7 020	15 729	11 182
66 760		15 861	15 861		
41 265		33 288	33 288		
26 632	4 258	21 365	4 778	16 587	12 329
414 276		102 271	102 271		
5 967 674		308 875	308 875		
264 982	9 700	522 712	438 031	84 681	74 981
1 458		3 912	3 912		
40 977		87 225	87 225		
32 564		155 558	155 558		
75 740	44 608	355 272	19 100	336 172	291 564
2 137	(189)	4 307	2 619	1 688	1 877
1 400	434	1 929	1	1 928	1 494
260 017	14 338	69 487	36 662	32 825	18 487
13 866	(464)				464
4 900	292	3 964	2 842	1 122	830
13 194	(11 994)	7 188	771	6 417	18 411
26 405					
78 541	(14 770)	187	2 866	(2 679)	12 091

Finances
Québec